# Budget for 1977-78

## Volume II

## GENERAL BUDGET

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# Speech of the Finance Minister introducing the Budget for 1977-78

GOVERNMENT OF INDIA

BUDGET 1977-78

# FINANCE MINISTER'S SPEECH

(PART A)

17th June, 1977

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# Budget 1977-78

## Speech of Minister of Finance

17th June, 1977

Sir,

1. I rise to present the Budget for 1977-78, the first Budget to be presented by this the Janata Government.

2. The massive mandate that the people of India gave the Janata Party in March this year was not just a vote against authoritarianism. It was also a manifestation of our people's desire for a reorientation and a reshaping of our economic policies so as to bring about speedy elimination of poverty and destitution. In the last few weeks, our Government has taken several steps to dismantle the authoritarian and repressive structure erected during the dark days of Emergency. It is our firm belief that the open society we cherish will remain insecure unless we can move forward with courage and sincerity to banish poverty, ignorance and disease from this ancient land of ours. Our Party's election manifesto sets out a coherent economic strategy, laying emphasis on both bread and liberty. We seek to accelerate the pace of economic progress and to distribute its fruits equitably in a framework of democracy and individual freedom. Judging by historical precedents, this is no doubt a highly challenging task. The House can rest assured that there shall be no weakening of our solemn resolve to work for the fulfilment of promises we have made to our people.

3. The Budget of the Central Government is a major instrument for shaping the country's social and economic policies. Both because of shortage of time as also because of heavy commitments of expenditure on ongoing projects, it has not been possible for me to recast the entire fiscal structure in line with our declared priorities. Also, I did not have the benefit of consultations with the Planning Commission, which has been reconstituted only recently. Our Party's social and economic programme lays heavy emphasis on rural development, improvement of the lot of Harijans, Adivasis and other downtrodden sections, eradication of unemployment and expansion of social services including slum clearance. Most of the projects in these areas fall in the State Plans. For reasons which are well known to this House, it has not been practicable for me to consult State Governments and to induce them to reorient their development programmes in accordance with our priorities. Nevertheless, within the framework of the rather limited options open to me, I have endeavoured so to formulate my budget proposals that they reflect faithfully the philosophy, programmes and priorities of our election manifesto.

4. Before I outline the broad strategy that has been adopted, I would like to share with the House my thoughts on the current state and prospects of our economy. The Economic Survey has covered this ground fairly extensively, and I shall therefore be brief in my remarks on this subject.

5. The most fundamental problem of the Indian economy continues to be its inadequate rate of economic growth. In 1976-77, the rate of our economic growth was less than 2 per cent. In the seventies thus far, our growth rate has averaged about 3.5 per cent. per annum, far too short of our Plan targets. And yet, while it would be wrong to assert that our country has not made significant progress since independence, the fact remains that, even after twentyfive years of planning, we are unable to sustain an average growth rate of 5 per cent. Clearly, a fresh examination of our planning priorities and techniques is called for.

6. Another disturbing feature of the economic situation is the uneven distribution of growth, which has accentuated regional disparities in the level of development. While a number of States have recorded impressive growth rates during the last fifteen years, it is also a fact and a matter for serious concern that in this very period, nearly one-third of districts have recorded virtually no growth, or negative rates of growth, in output. The poor performance of these districts has both depressed the national growth rate and also led to a widening of disparities in the level of development, a phenomenon which has disturbing implications for the successful functioning of our federal polity.

7. A significant consequence of low and unevenly distributed growth has been that the proportion of people living below the poverty line is today higher than it was in 1960-61. The available data show that this proportion had tended to decline from 1968-69 to 1973-74, but in all probability the situation has deteriorated since then. The magnitude of the problem can be assessed from the fact that in 1975-76, the economy did not have the capacity to absorb the production of even 120 million tonnes of foodgrains. The low level of purchasing power is a reflection of the chronic state of underemployment and unemployment which is faced by large numbers of landless workers and small and marginal farmers. The fact that the proportion of people living below the poverty line today is higher than in 1960-61 strengthens me in my belief that there is need for a fundamental change in our economic policies and programmes. The status quo has disastrous implications for our future and our people are rightly clamouring for a redirection of our policies. To this task, this Government is fully committed.

8. Rising prices have further accentuated the hardships faced by the common man. As the House knows, the wholesale price index went up by nearly 12 per cent in 1976-77. This was due, in a large measure, to an excessive increase in money supply last year, the lagged effects of which are still operating in the economy. Although we have inherited a difficult price situation caused by distortions introduced in 1976-77, we are determined to bring the situation fully under control. We have both the will as well as the neces-

sary instruments to stabilise prices at a reasonable level.

9. It is a truism that in a country in which agriculture accounts for nearly 50 per cent. of national income, the overall growth rate of the economy is crucially linked to the performance of the agricultural sector. The poor performance of the economy in 1976-77 was largely because of the decline in our agricultural production.

10. In the late sixties, Indian agriculture did exhibit signs of a new dynamism. Unfortunately, the modernising impulses made only a limited impact on our agrarian economy. This is evident from the fact that the rate of growth of agricultural production in the 1970s was not higher than in the 1960s. Wheat is the only crop in respect of which there has been a rapid increase in production, but even there, the rate of growth of productivity has greatly slackened in recent years. In the case of rice, there have been impressive gains in non-traditional States, but in major rice growing States there has been no breakthrough in yields. Crops like pulses, vegetable oilseeds and raw cotton show a stagnant trend. Clearly, we have to introduce some new growth impulses into our agrarian economy, if we are to succeed in raising the agricultural growth rate to a minimum level of 4 per cent. per annum.

11. Our development plans had hitherto deliberately laid emphasis on industrialisation. And we have also made significant progress in diversifying our industrial structure. Yet, judging by the fact that industrial growth rate since 1965 has averaged only 4 per cent. as compared with the average annual growth rate of 8 per cent. from 1956 to 1964, the decade since 1965 can hardly be described as a decade of progress in industrialisation. That an increasing emphasis on industrialisation should have coincided with a decline in the rate of industrial growth is a phenomenon which calls for careful examination. In 1976-77, industrial growth rate did increase to 10 per cent. However, there is ample evidence to suggest that this was due to a number of fortuitous circumstances so that the favourable results of 1976-77 cannot be taken as indicative of a more cheerful trend.

12. Both because of inadequate growth rate and growing capital intensity of industry, India's industrial structure has been unable to provide a fast enough expansion of employment opportunities. As a result, the number of unemployed people on the live registers of employment exchanges has risen sharply. A high cost industrial structure catering to a highly sheltered domestic market must necessarily find it increasingly difficult to expand in the face of the constraint of a limited home market.

13. In the last two years, while India's exports have increased rapidly, imports during 1976-77 were restrained both on account of the bumper harvest of 1975-76 and increased domestic production of such critical inputs as ferilisers. The rapid increase in inward remittances has given added strength to India's balance of payments and our reserves have gone up considerably. Nevertheless, we would be foolish if we did not take note of the fact that our balance of payment still remains vulnerable to the effects of sudden shocks, such as harvest fluctuations. The current level of food stocks and foreign exchange reserves do give us wider options in the management of the economy than ever before. Foreign exchange reserves will have to be so deployed as to assist in the maintenance of price stability, as also in accelerating the process of growth.

14. The task ahead is to devise an effective strategy for dealing with the problems of inadequate growth, crushing poverty, unemployment, growing regional imbalances and rising prices. These are all interrelated problems and have to be tackled simultaneously, though the emphasis laid at any given period of time may vary in degree.

15. It goes without saying that in any strategy we devise, the primacy of agriculture has to be emphasised. In a country in which nearly 80 per cent of the people live in rural areas, a faster increase in agricultural productivity is almost a precondition of any successful programme for removal of poverty, for enlarging employment opportunities, for stabilising prices of essential goods and for expanding the domestic market for manufactured goods. The primacy of agriculture implies that investment requirements of agriculture would be given the highest priority. In spite of the importance of agriculture and the repeated avowal of the need to improve the condition of rural India, the rural sector has in the past not received a fair share of total investible resources. This needs to be rectified. Currently, irrigation potential is growing at an annual rate of about 2 million hectares. We have to evolve a plan to be able to double this rate in the next few years. Both major and medium and minor irrigation works must be planned and executed as part of an optimal national strategy for water use. Similarly, there is an urgent need for stepping up investment in such crucial elements of rural infrastructure as roads, markets, and supply of pure drinking water.

16. The programme of agricultural development will have to be conceived not merely in terms of increase in agricultural productivity but also in terms of making all the households in the agricultural sector more or less viable. This will require, simultaneously, plans for development of ancillary activities like poultry and dairy farming, fisheries, farm forestry, etc. Not only will this involve the provision of necessary inputs but also the development of organisations which will collect, store and market the produce, for efficient marketing is vital to the success of all these varied activities. We must generate large enough employment opportunities in rural areas so as to slow down migration to urban areas. This can best be achieved in the framework of an area-centered programme of integrated rural development, in which the needs of small and marginal farmers and agricultural labourers receive priority attention.

17. The provision of more resources, howsoever vital, will not alone achieve the objective. The entire apparatus for utilising these resources will have to be

completely revamped in order to improve their effectiveness. It will require changes in the organisation for both planning and implementation. It will need more intensive effort at improving agricultural technology and much greater extension effort. It will need speedier construction of dams, wells and channels, faster and efficient rural electrification, better water and land management, more timely supply of fertilisers and pesticides, a more organised supply of seeds and better storage and marketing facilities. Parts of the country have been able to achieve this. What is needed is the spreading of such organisation, together with requisite resources, to those lagging behind. The effort needed would call for a total transformation of the agencies which are presently connected with agricultural development.

18. Primacy of agriculture does not imply indifference towards, or neglect of, modern industry. All that it implies is that, in so far as a larger proportion of investible resources available to the public sector is diverted to agricultural development, resources for industrial growth will have to be found increasingly by enterprises themselves generating larger internal resources of their own through more efficient operation as well as more effective pricing policies. Government will also continue to pay particular attention to the development of industries such as fertilisers, pesticides, cement, power and petroleum which have an important bearing on agricultural productivity. In order to create greater cost consciousness in Indian industry, it is our intention to introduce, gradually, more competition by way of a more liberal import policy. In addition, ways and means will be found to make possible optimal use of capacity in existence. Simultaneously, in executing new projects, we must avoid delays which lead to escalation of capital costs. It is usually not realised how great is the cost of these delays. An analysis for cost escalations in 18 projects which had secured the approval in 1976-77 of the Public Investment Board shows that, in these projects, investment costs had increased to Rs. 555 crores as against the original estimate of about Rs. 255 crores. This serves to emphasise the importance of timely execution of projects and the extremely high social cost of delay.

19. Some of our large industries, such as textiles, are today in serious trouble and are in particular need of replacement and modernisation. Therefore, adequate resources will have to be provided for investment in these sectors. The present arrangements which the Industrial Development Bank of India and the other term lending institutions have for this purpose will have to be continued. Also, efforts have to be made to ensure that these industries generate more internal funds and, thus, do not face conditions which ultimately make them sick. I believe it might be a good idea, if the managements of more efficient mills were to be prevailed upon to take over, as an act of social responsibility, some of the sick units and nurse them back into sound health under conditions to be laid down by Government.

20. Faster and timely development of power is an essential condition of accelerated economic progress. I am convinced that much more remains to be done in respect of both power planning and development if we are not to have to face recurring severe shortages of power. Power is now recognised to be as essential to agriculture as to industry and shortages of power can disrupt the production of food as much as of cloth. We shall therefore make every effort to hasten the pace of expansion of power in the coming years.

21. There is another field, however, in which modern industry needs to be developed further and that is the field of exports. Experience has now been gained with regard to marketing a wide variety of manufactured goods, particularly engineering goods, in foreign markets. Since this is the field in which world trade is growing fastest, we should push ahead in this area. This means building up more capacity, acquiring suitable know-how and adopting even better marketing techniques. While I do not regard export led growth as a viable proposition in Indian conditions, it is necessary that exports should continue to increase at the rate they have been growing in the past two years. Such an increase is essential for acquiring greater manoeuvrability with regard to economic management. Government is committed to providing a stable policy framework conducive to continued expansion of our exports. Simultaneously, it is our solemn resolve to deal firmly with smugglers and other antisocial elements indulging in illegal dealings in foreign exchange. Fortunately, judging by recent data on inward remittances, smuggling does not seem to have revived on any large scale. We shall, nevertheless, remain vigilant in this matter.

22. Since unemployment is one of our most pressing problems, the greatest attention needs to be given to its solution. By now, it is obvious that this problem cannot be solved through exclusive reliance on industrialisation. New strategies have, therefore, to be evolved to provide gainful employment on a large scale in the rural areas themselves. The accelerated growth of agricultural production will in itself increase the scope for employment in the rural areas. It is interesting to note that labour input per acre of land in Japan is four times the corresponding level in India. This is an indication of the scope for generating new employment opportunities in the process of modernising our agriculture. More irrigation, better cultural practices, double-cropping, increased use of fertilisers and weeding will certainly create more jobs, but it will have to be ensured that premature mechanisation does not affect this process adversely. Faster agricultural growth will offer greater scope for employment in such ancillary activities as repairing, servicing, transportation, etc. Simultaneously, greater attention will have to be paid to the development of rural infrastructure, particularly the construction of rural roads. Proper marketing of agricultural produce cannot take place if there is no adequate network of roads connecting our villages to the nearest marketing centres. Deliberate steps will also have to be taken to facilitate processing of local produce so as to provide more employment in rural areas. Gandhiji's idea of self-reliant rural communities will have to be given concrete shape if an effective solution is to be found to the problem of unemployment.

23. The development of small scale industry should also enable us to make a significant dent in the problem of unemployment. Such industry should not be a

scaled-down version of large industry but should be one which uses technology which is appropriate to our conditions of surplus labour and scarce capital. Although there has been a great deal of talk of appropriate technology, it is surprising how little effort we have put into its development. For example, the bullock-cart remains and will remain for many years to come an important means of transport in rural areas. Yet, it is only very recently that we have started thinking about improving its effectiveness. Unfortunately, insufficient resources have been devoted to the development of appropriate technology. We have always gone after the most modern technology even though it may not necessarily have been the most efficient for us. This trend needs to be reversed.

24. We do not however have to wait for appropriate technology in order to make a beginning in this field. The experience of handlooms and powerlooms shows how modern organisation and marketing methods can breathe life into labour intensive industry. More work along these lines should be tried with regard to a number of cottage and village industries in order to combine greater employment with efficiency.

25. The problem of unemployment in urban areas, particularly among the educated persons, is no less serious. The House will be happy to know that we are now working on the details of a specific scheme designed to create opportunities for the educated unemployed. Under this scheme, we shall provide through the banking system "seed" money and other finance at relatively attractive rates of interest to enterprising young men considered eligible for assistance.

26. The beneficial effects of a high rate of economic growth can easily be neutralised by an increase in population. Therefore, population control has to be an integral part of our programme of raising the standard of living of the common man. Unfortunately, the events of the past two years have given the family planning programme a severe setback just when it was beginning to be generally accepted even in backward areas. This programme is so vital to our economic progress and well-being that all possible efforts must be made in a sustained way to persuade people to accept the small family norm. Any investment, therefore, that is necessary for this purpose should be undertaken without any hesitation. And because it is our firm determination to achieve our objectives through persuasion rather than coercion, the effort that will have to be put in will have to be greater and more sustained.

27. The success of the programmes I have been talking about depends upon adequate resources being available. Other countries which have achieved high rates of growth have been able to invest as much as 30 per cent of national income because of their high volume of savings. The Indian experience has been otherwise. Voluntary savings have been inadequate. Attempts to push up the rate of domestic savings through created money and deficit financing have accentuated inflationary pressures but have not succeeded in raising the savings rate. Thus, some fresh thinking is necessary regarding the means of enlarging the pool of national savings in a non-inflationary manner.

28. It is doubtful if taxation alone can achieve such an increase. High direct tax rates have been found to be counter-productive because of the evasion that ensues, and, in any case, the number of people who fall in the direct tax net is so small that revenue realisation cannot match requirements. Indirect taxation seems also to have reached its limit.

29. Resource mobilisation by the Government through taxes has increased continuously over the years and at present tax revenue as percentage of national income is as high as 18.9. But public saving has not gone up because non-developmental expenditure such as interest charges, salaries and wages, dearness allowance to employees, defence expenditure and subsidies etc., have gone up more than proportionately. In addition, public sector enterprises have not been earning, until recently, adequate return chiefly because of deficiencies of management and improper pricing policies. Some of those shortcomings will have to be removed if public saving is to increase and contribute to larger investment.

30. Individual saving can be promoted better if austerity is practised much more effectively. A large part of the increase in consumption arises from the demonstration effect of the high standard of living of the wealthy and the well-to-do in our society. To neutralise all this, greater egalitarianism in consumption needs to be practised. Our tax system has to be so reoriented as to discourage ostentatious living and promote the habit of savings. However, austerity cannot be ushered in merely through tax reform. We must arouse public opinion against a life style inconsistent with the harsh economic realities of a poor country such as ours.

31. Government has been greatly concerned about the price situation ever since it came into office. The persistence of the rising tendency in prices witnessed during the last few weeks has been due, partly to the cumulative effect of imbalances introduced last year, and partly due to the seasonal pressure which is unavoidable during this part of the year. I cannot hold out the promise that Government will be able to stabilise every single price in face of fluctuations in demand or supply which are inevitable. However, I can assure the House that we have taken steps, and will continue to do so, to ensure reasonable price stability in respect of basic articles of mass consumption. We have enough stocks of food grains to meet all genuine requirements at stable prices. We have inherited a difficult situation regarding vegetable oils. As the House knows, because of a steep fall in production of groundnuts last year, prices of vegetable oils have been rising for quite some time. Unfortunately, groundnut oil cannot be readily imported so that our ability to operate directly on the supply of this oil is rather limited. However, we have arranged for adequate imports of other vegetable oils. These should help to stabilise the price of cooking media. Increased availability of vanaspati and refined rapeseed oil meant for direct consumption would indirectly ease pressure on prices of groundnut oil. We have adequate stocks of sugar to enable us to meet all reasonable demands at stable prices. We are now working on the details of a new multifibre policy designed to make available quality cloth at prices within

the reach of the common man. Such a policy, if successful, would have the addition advantage of restoring to health all segments of India's largest industry.

## Budget Estimates

32. I now turn to the Budget Estimates. The documents which I am presenting today repeat the Revised Estimates for 1976-77 as given in the interim Budget, as the actuals are not yet available in most cases.

33. As regards the Budget Estimates for the current year, gross tax revenues at existing rates of taxation are estimated at Rs. 8879 crores, showing an increase of Rs. 798 crores over the Revised Estimates for 1976-77. Of the increase, Rs. 101 crores will accrue to the States as their share of taxes. While Union Excise Duties are expected to yield Rs. 4550 crores, showing an increase of Rs. 373 crores over the Revised Estimates for last year, receipts from Income and Corporation taxes are estimated at Rs. 2258 crores, an increase of Rs. 180 crores, Customs receipts at Rs. 1734 crores will be higher by Rs. 243 crores as compared to last year.

34. Market loans are expected to yield Rs. 1000 crores as compared to Rs. 849 crores in the previous year. Besides, Government propose to borrow Rs. 800 crores against drawal of foreign exchange reserves.

35. Net external assistance after providing for repayments and interest payments, is estimated as Rs. 1052 crores, including disbursements against new credits.

36. Taking other receipts into account, total receipts in the current year are estimated at Rs. 15366 crores.

37. I may now make a brief mention of the estimates of non-Plan expenditure. While presenting the interim Budget, I indicated that all Ministries and Departments of Government and public sector agencies will be asked to observe the utmost economy in expenditure, keeping in view the present Government's emphasis on austerity and avoidance of all forms of ostentation. Detailed instructions have since been issued in this regard for strict compliance by all Ministries and Departments. The full impact of the economy measures will be known only after the detailed exercises have been completed. Separately, certain areas of non-essential expenditure have already been identified and the Budget documents reflect a reduction of about Rs. 130 crores in these expenditures as a result of this exercise.

38. The provision for Defence expenditure is Rs. 2752 crores, Rs. 56 crores less than the provision made in the interim Budget. The provision for food subsidy and carrying costs of buffer stocks has been, for the present, retained at Rs. 460 crores but it will be reviewed on the basis of emerging trends during the course of the year.

39. In its scheme of devolution, the Sixth Finance Commission could not take into account the net interest liability of States on account of loans raised and disbursed by them during the Fifth Plan period for want of details. As recommended by that Commission, the net interest liability of the deficit States has been computed and a provision of Rs. 72 crores has been made in the Budget for disbursement of additional grants-in-aid to the States concerned on this account, in relation to the three years ending on 31st March, 1977.

40. I have received requests from Central Government pensioners for increase in the quantum of relief on their pensions in view of the high cost of living. As the House is aware, a measure of relief has been afforded from time to time in the past. I feel it would be only fair at this stage to grant a special relief at graded rates to them ; this will cost the exchequer Rs. 10 crores annually.

41. I now turn to the outlays on the Annual Plan for 1977-78. As I have already indicated, we are firmly of the view that our economic ills can be overcome only through a comprehensive recording of Plan priorities. The Plan strategy has to be reappraised. It should recognise the primacy of agriculture and accord overriding priority to rural development and eradication of unemployment within a time frame. These are the tasks to which our reconstituted Planning Commission will no doubt address itself. That, however, will take some time. In the meanwhile it is necessary for the Government to move in the desired direction. That is what this Budget seeks to do.

42. Within the short time available to us, we have therefore made a quick review in consultation with various Ministries of the outlays in the Annual Plan for 1977-78, and tried to impart, to the extent possible, a new direction to our development programmes in line with the priorities and objectives set out in the Manifesto of the Janti Party. We are, however not writing on a clean slate. Schemes in progress cannot be abandoned, nor even slowed down unduly, without considerable financial loss. The commitments made to State Governments in regard to Central assistance for their Plans have also to be honoured subject to the conditions stipulated by the Planning Commission at the time of the finalisation of their Plans. These commitments do impose serious limitations in refashioning the Plan according to our thinking. The room for manoeuvrability is thus limited. Even so, appreciable savings have been effected. Schemes of relatively low priority have been suitably rephased.

43. True to the promises made to the people, in the recast Plan, we have now provided for additional outlays for agriculture, irrigation, power, khadi and village industries, sericulture, handlooms, postal and telephone facilities in rural areas and wide ranging rural infrastructure programmes covering, among other things, such schemes as durable link roads and rural drinking water supply. It is our intention to step up further the outlays next year on programmes designed to develop rural infrastructure facilities so that over a period of, say, five years the basic needs of the entire rural population could be met. It is also our intention to review the programmes of slum clearance and urban renewal in consultation with the States and to provide additional resources for accelerating the pace of execution of these programmes.

44. The allocation from the Central Budget in 1977-78 for the Central Plan and assistance towards Plans of States and Union territories will be Rs. 5790 crores. The corresponding figure for the previous year was Rs. 4759 crores. The tempo of development is thus being maintained.

45. The provision for the Plan in the Central Budget is inclusive of Rs. 1812 crores on account of Central assistance for State Plans and provisions for Union territories Plans, the sub-plan of the Hills and Tribal Areas, the North-Eastern Council, and assistance to the Rural Electrification Corporation for power schemes. This allocation also includes an element of special advance Plan assistance to States to provide them adequate resources for the required level of investment in important projects in the core sectors of irrigation and power. A provision of Rs. 3978 crores has been made in the Budget towards Central Plan. Inclusive of the internal and other resources of public undertakings, the Central Plan will be of the order of Rs. 4939 crores in 1977-78 as against Rs. 4090 crores in 1976-77. The State and Union territories Plans together will be of the order of Rs. 5021 crores, as against Rs. 3762 crores in 1976-77. The total outlay on the annual Plans of the Centre, States and Union territories for 1977-78 will be Rs. 9960 crores, as against Rs. 7852 crores in 1976-77. This represents an increase of 27 per cent.

46. We feel that for building a forward looking, dynamic and diversified agricultural economy, it is necessary to aim at integrated development of crop production, livestock and poultry, fisheries and forestry. Special emphasis will need to be laid on development of dairy industry on a cooperative basis with a view to enabling milk producers to get better and fair prices. Creditable progress has been made in the first phase of Operation Flood Scheme and we must now get moving to take the full advantage of Operation Flood Phase II. The production policy should be based on modernisation of agriculture in which technology should, by far, be the most crucial input to make a sustained and high growth rate possible. The existing Plan provisions and priorities have been rephased with a view to locating gaps in development and identifying the potential areas where increased investments could bring about further acceleration of the pace of agricultural growth. In this exercise we have kept in view the need for (a) strengthening rural infrastructure as a basis for future accelerated development, (b) generation of employment in rural areas, (c) special attention to the needs of the weaker sections of the society, and (d) giving a fillip to the production of cotton, oil seeds and pulses so as to correct the supply and demand imbalances. A pilot project for desert development in Haryana, Gujarat and Rajasthan is being evolved and provision has been made for this purpose in the Budget Estimates.

47. Irrigation holds the key to increased agricultural production. Though the Fifth Plan envisages a target of 5.8 million hectares to be brought under irrigation, the financial outlays do not match the target. Further, the need for initiating action in the current Plan on new irrigation projects, so as to have an adequate pipeline of projects has been neglected. Greater emphasis will also have to be laid on modernisation of irrigation projects so as to conserve water, which is a scarce resource. Keeping all these ends in view, we propose to provide Rs. 100 crores as advance Plan assistance to States for irrigation projects.

48. The Plan otlays for minor irrigation will be supplemented to the extent of about Rs. 260 crores from the Agricultural Refinance and Development Corporation, and other lending institutions. Under the programme of rural electrification for energising the pump sets, we have made a provision of Rs. 175 crores which will also be augmented to a significant extent by institutional finance.

49. The total Plan outlay on agriculture and allied services, major, medium and minor irrigation projects and fertilisers, together with provisions for cooperatives and power sectors attributable to rural areas, works out to Rs. 3024 crores. The House will be glad to know that this constitutes 30.4 per cent of the aggregate outlay of the Central, State and Union territories Plans.

50. While the development of National and State highways has received reasonably adequate attention in successive Plans, the needs of rural areas have been sadly neglected. I feel that the Centre should take the initiative in promoting the construction of approach roads which constitute an essential ingredient of any programme for building up the infrastructure for rural development. We therefore propose to make a beginning with an outlay of Rs. 20 crores which, suitably supplemented with the resources of the State Governments and local bodies, will accelerate the programme in this vital area. The new scheme of 'grain for work' could also be utilised imaginatively for this purpose.

51. Despite three decades of planning, there are still a large number of villages which suffer very acute scarcity of drinking water. While the responsibility for finding resources and execution of the programmes for this purpose is that of the State Governments, I feel that the Central Government should also intervene actively and supplement the efforts of the States. Such supplementary assistance should be directed towards provision of drinking water facilities in problem villages to be identified with reference to objective criteria. We propose to make an earnest start in the current year with an additional provision of Rs. 40 crores over and above the existing outlays for this programme. Progressively, the allocations for this programme would be stepped up so as to carry the benefits of the programme to all the problem villages over a period of five years. The programme will have to be closely monitored at the Central as well as the State level.

52. I would also like to refer here to schemes for the welfare of Harijans, Adivasis and other less advanced sections of our people. As I have said earlier, these find a place largely in State Plans. I am not satisfied with the programmes and allocations in respect of them and it is my intention to take up these matters on a priority basis with State Governments and Central Ministries concerned so as to add to the effectiveness of these programmes.

53. A sum of Rs. 234 crores has been provided in the Central Plan for power development. This includes Rs. 33 crores for Singrauli Super Thermal Station, Rs. 1 crore for initiating action on a second Super Thermal Power Station, Rs. 17 crores for inter-State transmission lines, and Rs. 52 crores for nuclear power projects. The State and Union territories Plans, which account for the bulk of the provision for power, envisage an outlay of Rs. 1676 crores. An additional sum of Rs. 20 crores is being provided to the Rural Electrification Corporation for systems improvement and for providing I.T. Capacitors for rural consumers, both designed to minimise loss of energy.

54. Self-sufficiency in energy has assumed critical importance. The provision in the Plan for petroleum is being accordingly stepped up from Rs. 485 crores in 1976-77 to Rs. 677 crores in 1977-78. Of this Rs. 451 crores will be provided to the Oil and Natural Gas Commission for their on-shore exploration programme and for accelerating the pace of off-shore exploration. We have recently cleared the scheme for development of oil and natural gas resources of Bombay High and Bassein fields. Indigenous production of crude oil is expected to reach 11.31 million tonnes in 1977-78 as compared with 8.89 million tonnes in 1976-77.

55. Having regard to the difficult power situation of Tamil Nadu, a special provision of Rs. 5 crores has been made for Neyveli Lignite Corporation for a new lignite based power plant with a capacity of 200 MW.

56. After taking into account the feasibility of rephasing the expansion programmes of the Bhilai and Bokaro complexes, a budgetary allocation of Rs. 511 crores has been made for steel as compared with Rs. 402 crores in 1976-77.

57. The budgetary allocation for transport and communications will be Rs. 651 crores, of which Rs. 302 crores will be for the Railways which have a Plan outlay of Rs. 480 crores. A provision of Rs. 10 crores has been made for metropolitan transport projects, of which Rs. 8.6 crores is for the Mass Rapid Transit Project of Calcutta. A part of the Sixth Corridor Project for rapid mass transit system in Bombay has also been sanctioned.

58. The Plan for communications, including Posts and Telegraphs, has been modified to take into account the priority requirements of rural areas. Accordingly, an additional outlay of Rs. 10 crores has been provided for opening more post offices and extension of telephone and telegraph facilities in rural areas.

59. It is our belief that khadi and village industries if they are properly organised and supported, are capable of generating employment on a large scale. A provision of Rs. 35 crores has been made for these programmes in the Plan, with the understanding that more funds will be allocated, if required. It is expected that the schemes in view will provide employment for about 25 lakh persons.

60. An outlay of Rs. 20 crores is provided for handloom and Rs. 4 crores for sericulture which is a substantial step up over last year. These additional outlays have been made with a view to giving a fillip to these rural and labour intensive industries.

61. Taking into account the expenditure both on Plan and non-Plan counts and the estimated receipts at existing levels of taxation, the Budget for the current year shows a deficit of Rs. 202 crores.

GOVERNMENT OF INDIA

BUDGET 1977-78

# FINANCE MINISTER'S SPEECH

[PART B]

17th June, 1977

81-82

Budget 1977-78
Speech of Minister of Finance
17th June, 1977
PART 'B'

## Direct Taxes

62. I shall now address myself to the task of formulating proposals for covering the deficit to the extent feasible.

63. The proposals, in so far as direct taxes are concerned, which I am presenting before you, are designed to increase corporate savings, channel more funds into productive investment, accelerate the pace of industrial growth and, at the same time, strengthen the redistributive role that direct taxes, to my mind, must be made to play.

64. In so far as indirect taxes are concerned, I have endeavoured to ensure that my proposals do not impinge on the necessities of life. There, I have sought to raise resources, in the main, from the less essential or luxury items, while giving relief to some deserving sectors, and simplifying and rationalising the central excise tariff structure generally.

65. In fulfilment of an assurance in the Janta Party manifesto, I propose to provide that no income-tax shall be payable by individuals and Hindu undivided families whose taxable income does not exceed Rs. 10,000. In order, however, to keep the sacrifice of revenue to the minimum, the *nitrate* slab of income is being retained at Rs. 8,000. Hence, where the taxable income exceeds Rs. 10,000, the excess over Rs. 8,000 will be charged to tax as at present subject to the grant of marginal relief in cases where the taxable income exceeds Rs. 10,000 by a small margin.

66. I do not propose to make any change in the basic rates of income-tax. However, in view of the imperative need to raise additional resources, I propose to increase the rate of surcharge on income-tax in the case of all categories of taxpayers, except companies, from 10 per cent. to 15 per cent. With the increase in the rate of surcharge, the maximum marginal rate of personal income-tax will now be 69 per cent., as against 66 per cent. at present.

67. It is my feeling that wealth-tax rates were reduced in the Budget of 1976 to an unjustifiable extent. If the essential objective of a wealth-tax is to be achived, it must be so devised that while it does not become oppressive and counter-productive, it does have an effect on excessive accumulation of wealth in individual hands. In this view of the matter, I propose to raise the rates of wealth-tax. The existing rate of half per cent. will continue unchanged on the first Rs. 2.5 lakhs of net wealth, but for the higher slabs there will be an increase of half a per cent. over the existing rates, while in the highest slab of over Rs. 15 lakhs, the new rate will be three and a half per cent., that is, an increase of one per cent. over the existing rate. There will be corresponding changes in the rates applicable to Hindu undivided families having one or more members with net wealth exceeding Rs. 1 lakh. The new rate schedule will come into force from the current assessment year and will thus supersede the changes made last year in the rate schedule. These changes will result in an additional revenue of about Rs. 10 crores in 1977-78.

68. As Hon'ble Members are aware, Government have already dispensed with the Compulsory Deposit Scheme in its application to additional dearness allowance as from 6th May, 1977. Having regard, however, to the state of the economy and the inflationary pressures that exist, I propose to continue the Compulsory Deposit Scheme for Income-tax Payers for another two years.

69. With a view to stimulating industrial development and economic growth, I consider it desirable to widen the scope of the scheme of investment allowance introduced last year. That scheme has unfortunately not laid down any well-defined and clear criteria for selecting industries to which the benefit of the concession was to be extended. This made it difficult to explain to those claiming eligibility why some industries had been given the benefit, while it was denied to others. Since there is a need for encouraging generation of internal resources for financing investment, I consider it best to extend the scope of investment allowance to all industries except those which are engaged in the manufacture of specified low priority items such as cigarettes, cosmetics and alcoholic beverages. This measure will be of great benefit to the economy.

70. In order to promote scientific and technological self-reliance, I propose to provide an incentive to the users of technical know-how developed in our country. It is accordingly proposed to grant investment allowance at the higher rate of 35 per cent, on machinery and plant installed for the manufacture of any article made in accordance with know-how developed in Government laboratories, public sector companies and universities.

71. From the point of view of maximising expansion of industry, I can see little merit in compelling closely-held industrial companies to distribute a high percentage of their net profits as dividends. I propose, therefore, to exempt such companies from the requirement of compulsory distribution of dividends. I do not propose to extend this relief to all other kinds of closely-held companies.

72. It is my belief that the present structure of capital gains taxation stands in the way of adequate mobility of investible resources, and perpetuates investment in low priority assets. In this view, I am proposing certain changes in our existing scheme of capital gains taxation.

(a) At present capital gains arising from the transfer of a capital asset held by a taxpayer for a period exceeding 60 months alone are entitled to concessional tax treatment. With a view to improving mobility, I propose to reduce the holding period to 36 months.

(b) In respect of capital assets acquired prior to the 1st of January, 1954, a taxpayer has the option of adopting the fair market value of the asset on 1st January, 1954 in place of the actual cost of acquisition. Determination of the fair market value of a capital asset with reference to a date more than 23 years ago presents practical difficulties. Moreover, capital gain arising from the transfer of assets held over a length of time is, in a world of rapid and continuing inflation, to a great extent illusory in nature. On the whole, therefore, it seems to me desirable to advance the notional date by 10 years, namely, to 1st, of January, 1964.

(c) Capital gains tax is payable on the sale of a residential house. The existing law provides that if another residential house is either purchased or constructed within a specified time, then the capital gains can be wholly or partially exempted depending upon the amount of capital gains utilised on the new residential house. Similar concessions are not available in respect of capital gains arising from sale of assets, such as jewellary or shares. I see no reason for drawing such a distinction. Accordingly, I propose to exempt the capital gains from tax, if the sale proceeds of any asset are reinvested within six months in shares, bank deposits, units of the Unit Trust or other preferred assets. In order to prevent abuse of this concession, it is required that the assets in which the sale proceeds have been reinvested are held for a period of not less than three years.

73. Sickness among industrial undertakings is a matter of grave national concern. Closure of any sizeable manufacturing unit in any industry entails social costs in terms of loss of production and employment, and also waste of valuable capital assets. Experience has shown that taking over of such units by Government is not always the most satisfactory or the most economical solution. A more effective course would be to facilitate the voluntary amalgamation of sick industrial units with sound ones by providing certain incentives and by removing impediments in the way of such amalgamation. It is accordingly proposed to provide that where an amalgamation is accepted by the Central Government to be in public interest, the accumulated losses and unabsorbed depreciation of the amalgamating company will be allowed to be carried forward and set off in the hands of the amalgamated company.

74. With a view to encouraging companies to involve themselves in the work of rural welfare and uplift. I propose to provide that expenditure incurred by them on approved programmes of rural development will be allowed to be deducted in computing their taxable profits.

75. In order to give a direct stimulus for the setting up of small-scale industrial undertakings in rural areas, I intend to accord preferential tax treatment to industries which are set up in such areas, and which begin their manufacturing activity after 30th June, 1977. Such industrial undertakings will be entitled to a deduction in the computation of their taxable profits of an amount equal to 20 per cent. of the profits. The concession will be available for each of the ten years commencing from the year in which the undertaking begins its manufacturing activities.

76. Under a provision made last year, companies were given the option, instead of paying 5 per cent. surcharge on income-tax, to deposit an equivalent amount with the Industrial Development Bank of India for a period of five years. I propose to withdraw this option. The Budget accordingly takes credit for an additional tax receipt of Rs. 56 crores on this account.

77. The amount of donations for charitable purposes qualifying for tax exemption is limited to 10 per cent. of the gross total income of the donor, subject further to a monetary ceiling of Rs. 2 lakhs. It is felt that this ceiling is unduly restrictive and only discourages more liberal donations to deserving charities. I propose accordingly that the monetary ceiling be raised from Rs. 2 lakhs to Rs. 5 lakhs.

78. Fifty per cent. of the remuneration received by Indian technicians from a foreign Government or a foreign enterprise for services rendered outside India is exempt from income-tax. We cannot justifiably deny this concession when the employer happens to be an Indian concern. I propose accordingly to enlarge the scope of this concession to cover Indian technicians employed by Indian concerns in any branch or office outside India.

79. Deduction of tax from small dividends has been a source of considerable hardship to a large number of small investors in joint stock companies. With a view of avoiding inconvenience to such investors, and in particular to investors from rural areas, the requirement of deduction of tax at source from dividends will be waived in cases where the dividend paid does not exceed Rs. 250.

80. Under a provision made by the Taxation Laws (Amendment) Act, 1975, charitable or religious trusts and institutions are required to invest their funds in certain forms and modes specified in the Income-tax Act. Any trust or institution which does not conform to the prescribed pattern of investment in any accounting year commencing on or after 1st April, 1978, would lose exemption from income-tax. Having regard to practical difficulties involved and to ensure a more orderly change-over in their pattern of investment in line with the new provisions, the date for change over to the new investment pattern is proposed to be extended by three years, i.e., from 1st April, 1978 to 1st April, 1981.

81. I have taken credit for increasing the surcharge on income-tax and increasing the rates of wealth-tax. The loss of revenue involved in exempting individuals, Hindu undivided families, etc. with an annual income upto Rs. 10,000 has also been taken note of. The overall effect of all the direct tax proposals would be a gain to the Centre's revenue of Rs. 92 crores in the current year.

82. As Hon'ble Members are aware, the direct taxes status have become increasingly complicated and incomprehensible over the years. It is, therefore, necessary to take immediate action for the simplification and rationalisation of these laws with a view to making them readily intelligible to the taxpayers, reducing litigation, and, thus, subserving the interest of the national economy. It is also necessary to examine ways and means of improving the administartion of these laws and expediting assessment, appellate and other proceedings under these laws. It has, therefore, been decided to appoint a Committee of eminent experts to make recommendations for the simplification and rationalisation of the direct tax laws. It is my intention to ask the Committee to submit its report before the end of the year.

## Indirect Taxes

83. Now I come to my proposals with regard to indirect taxes. My proposals concerning central excise fall into three categories, the first relates to proposals for raising additional resources, the second to reduction or abolition of excise duties, and the last set of proposals seeks to rationalise and simplify the duty structure.

84. A 10 per cent excise duty is proposed to be levied on the following five items : (i) hand tools, and small tools not already excisable, (ii) weighing machines and weigh bridges, (iii) watches, clocks and time-pieces, (iv) electric light fittings, and (v) polishes for footwear, metals, cars, etc. It is also proposed to levy an excise duty of 12 per cent on acetylene gas. Small scale manufacturers of hand tools and small tools, electric light fittings and polishes, will, however, be exempted in respect of their production upto Rs. 1 lakh. These levies are expected to yield a revenue of Rs. 11 crores in a year.

85. As Hon'ble Members are aware, in 1975, as an experimental measure, a 1 per cent general excise duty was levied on commodities which did not attract excise duties under any specific heads. The experiment has succeeded in the sense that without imposing any undue burden or harassment we were able to collect an appreciable sum of money, namely Rs. 37 crores. When we stand in need of additional resources, it seems eminently suitable to raise this rate to 2 per cent. In order to minimise the cascading effect, a set off will be given where these goods go into the manufacture of other goods that are themselves excisable.

86. Realising that under this excise head fall a large number of small units producing a variety of goods I have provided that no duty will be levied on any unit whose annual turn over does not exceed Rs. 30 lakhs. This will replace the existing exemption based on the number of workers. I am also exempting all non-power operated units from this levy.

87. Further, small newspapers have already been exempted from this levy. It is now proposed to extend this exemption to medium newspapers also. The big newspapers will continue to pay duty at the existing rate of 1 per cent.

88. The net additional yield from this group of proposals is expected to be of the order of Rs. 30 crores in a year.

89. I now come to the hardy annual, namely tobacco products. At present the rate of ad valorem duty on cigarettes increases as the value of cigarettes goes up. The progression in the existing rates is now proposed to be raised. In regard to branded biris it is proposed to raise the existing duty of rupee one per thousand to rupees two per thousand. These levies are estimated to yield an additional revenue of Rs. 45 crores in a year.

90. The present system of taxing cinematograph films is based primarily on the length and the nature of the film, and the number of prints. I intend changing the basis and adopting the value criterion, the revised duty being 10 per cent ad valorem. This is a much fairer criterion.

91. The present specific rates of duty on pigments, paints, enamels, varnishes etc. are proposed to be replaced by ad valorem rates. These are being so adjusted that the duty on the high cost items such as oil-bound paints, enamels, plastic emulsions and varnishes will increase by about 5 per cent generally, while that on the cheaper items like blacks and dry distemper will remain more or less unchanged. The changes are estimated to yield Rs. 4.8 crores in a year.

92. The excise duty on motor vehicles is also being raised. The rate of duty on motor cars is to go up by 2-1/2 per cent to 17-1/2 per cent. Similarly, the rate of duty on two-wheeler and three-wheeler motor vehicles is proposed to be raised from 9 per cent to 12-1/2 per cent. Since I propose simultaneously to exempt from excise duty tyres, tubes and batteries supplied as original equipment, the net increase in duty for the two and three wheelers will be about 2-1/4 per cent. These changes will yield a net revenue of Rs. 5.1 crores annually.

93. I come now to proposals for reduction or abolition of excise duties. The first industry to benefit is the handloom. At present only cotton yarn supplied in straight reel hanks is exempt from excise. It is now proposed to exempt also cotton yarn in cros reel hanks up to 20 counts. It is also proposed to exempt cotton yarn of higher counts in cross reel hanks to the extent of 30 paise per kilogram. Further, I propose to extend similar concessions in respect of viscose spun yarn, because the handloom sector is now consuming substantial quantities of that yarn.

94. The next beneficiary is the powerloom sector. I propose to exempt it from the existing compounded excise levy. This will free about 80,000 powerloom licensees from excise control.

95. Handloom and powerloom fabrics have to pay excise duty when they are subjected to various finishing processes, but an exemption is given if bleaching, dyeing and printing is done without the aid of power. It is now proposed to extend this concession to all other types of processing, such as stentering and mercerising done without the aid of power.

96. The yarn crimping industry is to day suffering from excess capacity and the difference in price between

crimped yarn and base yarn cannot sustain the present rate of duty. It is, therefore, proposed to reduce the duty on crimped yarn from Rs. 10 per kilogram to Rs. 5 per kilogram.

97. I propose to reduce the duty on power driven pumps used for puming water from 10 per cent to 5 per cent and to exempt power tillers from the general excise levy. Both these concessions will be of particular value to small farmers.

98. Small paper mills have been passing through difficult times—a few of them have even closed down. I, therefore, propose to reduce the duty leviable on paper produced by these mills, the relief varying on a graded basis from 75 per cent to 50 per cent of the excise duty leviable, dependent upon the installed capacity of the mill. This concession will be subject to the use of non-conventional raw materials and waste paper to the extent of at least 50 per cent. Even larger paper mills if they use non-conventional raw materials to the extent of at least 50 per cent will get a duty relief of 33-1/3 per cent of the excise duty leviable. This concession is designed to conserve our fast depleting timber resources.

90. In the match industry, small cottage units are finding it difficult to compete successfully with the bigger units. To help such of these units as are members of registered cooperative societies or are certified as such by the Khadi and Village Industries Commission, I propose to double the existing concession of 55 paise for a gross of match boxes. I need hardly say that these units have a large employment potential.

100. Mini steel plants are also in difficulties. Their position could be improved if they were provided with fresh melting scrap from the main steel plants without payment of excise duty. I, therefore, propose to exempt from excise duty the identifiable types of fresh melting scrap cleared from the main steel plants as raw material for the mini steel plants.

101. The revenue from electric insulating tapes and slotted angles is low and further, has to be collected from a number of small producers. I, therefore, propose to delete these articles from the list of specific items in the Central Excise Tariff.

102. The production of boiled sweets, toffees, candies, etc. has been going down. Sugar, which is a basic raw material, is already subjected to a high excise duty as also are packaging paper and containers used in the confectionery industry. I, therefore, propose to delete these confectionery articles also from the list of specific items in the Central Excise Tariff.

103. Electronics is one of our growing and promising industries, and offers great scope for development in the small scale sector. The various concessions that are proposed here are designed to help the growth of that sector. At present the duty on electronic items is on a varying basis, some being specific and others *ad valorem*. It is now proposed to make the basis uniformly *ad valorem*. The large manufacturers producing radios and transistor sets, tape recorders, tape recorder-cum-radios, stereos and hi-fi musical systems will pay duty varying from 15 per cent. to 35 per cent. *ad valorem*, depending on the item and the ex-factory price. It is proposed to give small manufacturers a uniform concession of 15 per cent. *ad valorem* in the rate of duty, that is to say, the corresponding rates of duty that they will pay will vary from nil to 20 per cent. *ad valorem*.

104. Experience has shown that a judiciously adjusted excise structure acts as a powerful incentive to manufacturers of electronic goods to reduce their prices. We propose to continue with this experiment further. In the case of T.V. sets the 5 per cent concessional rate of excise duty will henceforth be available only where the ex-factory price of a T.V. set with a screen exceeding 36 centimeters is Rs. 1600 or less, instead of the existing limit of Rs. 1800. In the case of tape recorders, there will be a concessional rate if the ex-factory price does not exceed Rs. 500. For electronic calculators too, there will be a concessional rate for calculators if the ex-factory price does not exceed Rs. 175.

105. I shall now expound my proposals concerning rationalisation. We are at present collecting excise duty on woollen yarn from a number of small spinners. This has led to evasion and other malpractices. It is, therefore, proposed to replace the excise duty leviable on woollen yarn by an increase in the customs duty at the stage of import of raw wool, waste wool and rags. As regards wool tops also, with a view to minimising evasion, it is proposed to reduce the present rate of excise duty of Rs. 10 per kg. to Rs. 5 per kg. and to make good the loss by increasing the import duty on raw wool suitably. Both these measures should result in making fabrics using indigenous wool cheaper.

106. Most steel re-rollers produce bars, rods, angles, etc. which attract an excise duty of Rs. 130 per tonne in addition to the duty already paid on ingots. It is proposed to shift this duty of Rs. 130 per tonne from the re-rollers to the ingot manufacturers, namely, the main steel plants or the mini steel plants.

107. The existing scheme of excise duty on cotton yarn is based on a slab system where several counts are grouped together, and provides for sharp increases in the rates of duty when the count of yarn increases from one slab to another. This duty structure encourages under-spinning of cotton in order to avoid payment of duty at the higher rate and leads to wasteful use of cotton. Evasion too is not easy to check. To remove these defects, a new schedule of rates has been proposed where the duty rises gradually with each unit increase in the count of yarn. The new rates include a duty of half a paisa per count to enable Government to recoup the loss incurred by exempting powerlooms and hand processors from the excise duty, to which I have referred earlier. As a further measure of rationalisation, viscose spun yarn is proposed to be subjected to the same rates of excise duty as cotton yarn.

108. Last year, a system of *ad valorem* rates for cotton fabrics was introduced. The rates were, however, dependent on the count of the yarn used in the fabric. To rationalise the structure, I propose to adopt the *ad valorem* system irrespective of the count of

the yarn and with a high degree of progression built into it. The new duty structure has been so devised as to yield approximately the same revenue from cotton fabrics and yarn as is collected at present from these items taken together.

109. As regards the cloth produced by powerlooms, it will be exempt if it is sold grey or is processed by hand processors, but if it is processed by independent power-operated processors, the rate of duty will be 50 per cent. of the composite yarn and fabric rate paid by the mill fabrics.

110. A major reform which is proposed to be introduced relates to the nomenclature and classification of textile yarns and fabrics. Henceforth, yarn or fabric would ordinarily be classified on the basis of the fibre which predominates by weight. The new system will be much simpler and will remove many working difficulties. Further, the blending of polyester fibre up to one-sixth of the toal fibre content will not change the classification of the yarn. This should enable the textile industry to use more polyester fibre without attracting higher duty on the yarn produced, and would be in furtherance of a multi-fibre policy which the Government is in the process of evolving.

111. Pursuant to the Government's acceptance of the recommendation of the Sixth Finance Commission, from 1976-77 onwards, auxiliary duties of excise have become shareable with the States in the same way as basic duties of excise. Thus, the justification for levying auxiliary duties separately has now disappeared. In order to simplify the structure and to eliminate unnecessary calculations, I have decided to merge the auxiliary duties with the basic duties of excise.

112. I have also carried out a number of minor modifications in the Central Excise Tariff, which I do not propose to detail here. Full details of these changes are, of course, given in the Budget documents.

113. The total of the aditional central excise levies is estimated to yield Rs. 106.3 crores in a year. The total concessions given will mean a sacrifice of Rs. 15.7 crores in a year. The net yearly increase in central excise levies is thus estimated at Rs. 90.6 crores. However, because of the transfer of the duty on woollen yarn and wool tops to imports, there will be a transfer of Rs. 17 crores from Central Excise held to Customs head, thus giving a net increase of Rs. 73.6 crores under the Central Excise head. If this, the additional revenue accruing to the Centre in a year will be Rs. 53.8 crores, while the States' share will be Rs. 19.8 crores.

114. Finally, I come to customs duties in respect of which I have to submit only a few proposals. Indigenous production of watches does not fully satisfy the domestic demand. As a result, considerable quantities of foreign watches are known to be smuggled into the country. Government have accordingly decided to make good the defficiency still remaining by allowing the import of watches through Hindustan Machine Tools Ltd. In order that the indigenously manufactured watches and imported watches are available to the public at reasonable prices I am reducing the import duty on watch parts and watches from 120 per cent. to 50 per cent. *ad valorem*.

115. I am proposing also to reduce the import duty on newsprint from 5 per cent. to 2-1/2 per cent. *ad valorem*.

116. I would now make certain proposals designed to stimulate industrial growth and to enhance the competitiveness of our industry. In order to introduce a measure of competition, it is proposed to allow the import of certain selected items of capital goods without prior scrutiny from the indigenous angle. At the same time, in order to enable the Indian capital goods industry to meet foreign competition more effectively, I propose to bring down the rate of import duty on copper wire bars used for the manufacture of certain larger sized electrical motors, generators and transformers from the existing level of 45 per cent *plus* Rs. 5,600 per tonne to 40 per cent *ad valorem*. Similarly, the rate of duty on cold rolled non-grain-oriented sheets, alloy steel, tool steel, special steel, and high carbon steel is also propsed to be brought down from 75 per cent to 40 per cent. Further, stainless steel plates, sheets and strips of 16 gauge and thicker which are used in the manufacture of capital goods and which are to day charged to 120 per cent or 320 per cent duty depending on the gauge, are proposed in future to be charged to 40 per cent duty only. Utensil grade stainless steel of 22 guage and thinner, which to day attracts a duty of 320 per cent, will be charged to import duty at 120 per cent. Varying rates of duty are proposed to be fixed for the intervening gauges, taking into account the possibility of re-rolling imported products. It is estimated that the reduction in duties on these copper and steel items will mean a revenue sacrifice of the order of Rs. 36.25 crores at the existing level of imports.

117. The effect of the increases in Customs duties proposed by me will be an additional revenue of Rs. 15.5 crores in a year. The reliefs total Rs. 37.7 crores in a year thus resulting in a net reduction of Rs. 22.2 crores. But taking into account the transfer of Rs. 17 crores from the Central Exicse head to the Customs head, the overall effect of the budget proposals on Customs revenue will be a reduction of Rs. 5.2 crores in a year.

118. Taking Union Excise duties and Customs duties together, the net yield for the Centre in a year will be Rs. 48.6 crores. The yield during the remaining part of the current finanacial year will be Rs. 38.2 crores.

119. My proposals will yield, in all, Rs. 130 crores for the Centre in the current year. The deficit of Rs. 202 crores which I mentioned earlier will, thus, be reduced to Rs. 72 crores. This is a relatively small amount and is unlikely to have any inflationary effect.

## Conclusion

120. With this I have come to the end of my labours. My aim in this budget is to stimulate the economy into

achieving a higher rate of growth of output and employment, and simultaneously to ensure that the fruits of economic progress are as widespread as possible. The emphasis on investment in agriculture, small and village industries and rural infrastructure is designed to achieve these objectives. My tax proposals seek to enlarge the pool of national savings while strengthening the role of taxation in reducing disparities of income and wealth. I have taken special care to widen opportunities for the small man-be he a farmer, an artisan or a technocrat. It would be futile to pretend that we can achieve at one stroke the full utilization of the latent energies represented by our vast human resources. But a beginning has to be made. I venture to thing that this Budget marks such a beginning.

121. My party has emphasised liberty. But liberty does not mean freedom to starve and freedom to feel unwanted. Large scale proverty and unemployment degrade those who have to suffer them, and debase those who tolerate them. We owe it to ourselves to see that these twin scourges are eradicated as quickly as possible. We have a long and a difficult road achead of us. But there can be no doubt about our commitment to our goals and ideals. I believe we are on the right course, and this Budget represents the first step, however small, in that direction.

# Budget of the Central Government for 1977-78
## (as laid before Parliament)

# भारत सरकार
# GOVERNMENT OF INDIA

सत्यमेव जयते

## केन्द्रीय सरकार
का
## 1977-78
का
## बजट

# BUDGET
OF THE
# CENTRAL GOVERNMENT
FOR
## 1977-78

(जैसा संसद में प्रस्तुत किया गया)
**(As laid before Parliament)**

एच0 एम0 पटेल,
वित्त मंत्री

नई दिल्ली, 17 जून, 1977
New Delhi, the 17th June, 1977

H. M. PATEL,
Minister of Finance

विषय सूची
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STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|---|
| क. | कर-राजस्व | A. | TAX REVENUE | | | | |
| (क) | आय और व्यय पर कर | (a) | Taxes on Income and Expenditure: | | | | |
| 020. | कम्पनी-कर | 020. | Corporation Tax. | 861,70,47 | 1025,00,00 | 1113,00,00 | 1298,20,00 |
| 021. | आय पर कम्पनी-कर से भिन्न कर | 021. | Taxes on Income other than Corporation Tax. | 480,25,65 | 308,22,00 | 312,78,00 | 353,40,00 |
| 028. | आय और व्यय पर अन्य कर | 028. | Other Taxes on Income and Expenditure. | 58,38,03 | 85,00,00 | 90,00,00 | 99,00,00 |
| | जोड़—आय और व्यय पर कर | | Total - Taxes on Income and Expenditure. | 1400,34,15 | 1418,22,00 | 1515,78,00 | 1750,60,00 |
| (ख) | सम्पत्ति और पूंजी लेनदेनों पर कर | (b) | Taxes on Property and Capital Transactions: | | | | |
| 029. | भू-राजस्व | 029. | Land Revenue. | 34,45 | 38,34 | 34,47 | 34,42 |
| 030. | स्टाम्प और पंजीकरण शुल्क | 030. | Stamps and Registration Fees. | 16,70,57 | 20,15,62 | 25,29,53 | 25,38,12 |
| 031. | सम्पदा शुल्क | 031. | Estate Duty. | 3,44,23 | 1,01,15 | 1,11,56 | 1,14,30 |
| 032. | धन पर कर | 032. | Taxes on Wealth. | 53,72,99 | 52,00,00 | 59,00,00 | 54,90,00 |
| 033. | दान-कर | 033. | Gift Tax. | 5,10,53 | 4,75,00 | 5,35,00 | 5,50,00 |
| | जोड़—सम्पत्ति और पूंजी लेनदेनों पर कर | | Total - Taxes on Property and Capital Transactions. | 79,32,77 | 78,30,11 | 91,10,56 | 87,26,84 |
| (ग) | वस्तुओं और सेवाओं पर कर | (c) | Taxes on Commodities and Services: | | | | |
| 037. | सीमाशुल्क | 037. | Customs. | 1419,40,45 | 1506,75,00 | 1490,45,00 | 1729,47,00 |
| 038. | संघ उत्पाद शुल्क | 038. | Union Excise Duties. | 3844,77,64 | 4088,15,00 | 4176,60,00 | 4592,22,00* |
| 039. | आबकारी | 039. | State Excise. | 15,76,40 | 16,92,78 | 19,77,71 | 20,95,84 |

* इसमें बजट प्रस्तावों में से राज्यों के हिस्से के रूप में 15.56 करोड़ रुपए शामिल नहीं हैं ।

* Excludes Rs. 15.56 crores being the share of States out of Budget proposals.

टिप्पणी: - वास्तविक 1975-76 कालम में दिए गए आंकड़े अनन्तिम हैं ।

Note:- The figures shown in the column Accounts 1975-76 are provisional.

## विवरण I — भारत की समेकित निधि - राजस्व खाता - प्राप्तियाँ
## STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| 040. | बिक्री कर | 040. Sales Tax. | 77,13,57 | 83,87,00 | 94,11,41 | 99,15,51 |
| 041. | वाहनों पर कर | 041. Taxes on Vehicles. | 3,97,82 | 4,45,09 | 4,51,74 | 4,65,14 |
| 042. | माल और यात्रियों पर कर | 042. Taxes on Goods and Passengers. | 10,94,65 | 10,78,95 | 11,17,00 | 11,17,00 |
| 043. | बिजली पर कर और शुल्क | 043. Taxes and Duties on Electricity. | 47,70 | 53,00 | 54,00 | 55,00 |
| 045. | वस्तुओं और सेवाओं पर अन्य कर और शुल्क | 045. Other Taxes and Duties on Commodities and Services. | 14,32,03 | 13,13,40 | 15,01,89 | 15,01,88 |
| | जोड़— वस्तुओं और सेवाओं पर कर | Total - Taxes on Commodities and Services. | 5386,80,26 | 5724,60,22 | 5812,18,75 | 6473,19,37 |
| | जोड़— कर-राजस्व | TOTAL — TAX REVENUE. | 6866,47,18 | 7221,12,33 | 7419,07,31 | 8311,06,21 |
| ख. | कर-भिन्न राजस्व | B—NON-TAX REVENUE | | | | |
| (क) | राजकोषीय सेवाएं | (a) Fiscal Services | | | | |
| 046. | करेंसी, सिक्का निर्माण और टकसाल | 046. Currency, Coinage and Mint. | 50,14,14 | 48,22,32 | 68,71,38 | 63,73,49 |
| 047. | अन्य राजकोषीय सेवाएं | 047. Other Fiscal Services. | .. | .. | .. | 10,00,00 |
| | जोड़—राजकोषीय सेवाएं | Total—Fiscal Services. | 50,14,14 | 48,22,32 | 68,71,38 | 73,73,49 |
| (ख) | ब्याज प्राप्तियाँ, लाभांश और लाभ | (b) Interest Receipts, Dividends and Profits: | | | | |
| 049. | ब्याज प्राप्तियाँ | 049. Interest Receipts: | | | | |
| | राज्यों और संघ राज्य क्षेत्रों की सरकारों से ब्याज | Interest from State and Union Territory Governments. | 456,79,75 | 480,00,00 | 485,00,00 | 519,00,00 |
| | रेलवे से ब्याज | Interest from Railways. | 191,65,16 | 202,52,74 | 207,45,89 | 223,88,09 |
| | डाक-तार से ब्याज | Interest from Posts and Telegraphs. | 24,34,43 | 22,23,00 | 25,98,00 | 28,09,00 |
| | अन्य ब्याज प्राप्तियाँ | Other Interest Receipts. | 260,94,67 | 351,66,91 | 391,48,82 | 452,59,77 |
| | जोड़—ब्याज प्राप्तियाँ | Total - Interest Receipts. | 933,74.01 | 1056,42,65 | 1109,92,71 | 1223,56,86 |
| 050. | लाभांश और लाभ | 050. Dividends and Profits. | 195,00,99 | 225,57,01 | 234,79,56 | 260,70,17 |
| | जोड़—ब्याज प्राप्तियाँ, लाभांश और लाभ | Total - Interest Receipts, Dividends and Profits. | 1128,75.00 | 1281,99,66 | 1344,72,27 | 1484,27,03 |
| (ग) | कर-भिन्न अन्य राजस्व | (c) Other Non-Tax Revenue: | | | | |
| | (i) सामान्य सेवाएं | (i) General Services: | | | | |
| 051. | लोक सेवा आयोग | 051. Public Service Commission. | 50,61 | 58,04 | 63,94 | 72,32 |
| 055. | पुलिस | 055. Police. | 9,12,97 | 6,97,45 | 12,89,52 | 28,93,13 |

## विवरण I - भारत की समेकित निधि - राजस्व खाता - प्राप्तियाँ
## STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 056. जेल | 056. Jails. | 5,78 | 6,67 | 3,77 | 4,27 |
| 057. पूर्ति और निपटान | 057. Supplies and Disposals. | 14,12,35 | 12,54,34 | 12,09,40 | 13,34,40 |
| 058. लेखन सामग्री और मुद्रण | 058. Stationery and Printing. | 2,33,44 | 2,02,01 | 2,57,69 | 2,53,46 |
| 059. लोक निर्माण | 059. Public Works. | 5,37,45 | 3,64,61 | 2,01,52 | 1,99,25 |
| 065. अन्य प्रशासनिक सेवाएँ | 065. Other Administrative Services. | 11,50,45 | 11,27,53 | 9,64,78 | 9,26,89 |
| 066. पेंशनों और अन्य सेवा निवृत्ति लाभों के संबंध में अंशदान और वसूलियाँ | 066. Contributions and Recoveries towards Pension & other Retirement benefits. | 2,72,49 | 2,17,79 | 1,61,23 | 1,63,38 |
| 067. सहायता सामग्री और उपस्कर | 067. Aid Materials and Equipments. | 131,67,96 | 60,64,67 | 85,93,15 | 90,63,98 |
| 068. विविध सामान्य सेवाएँ | 068. Miscellaneous General Services. | 54,26,77 | 19,52,16 | 49,08,42 | 120,51,56 |
| रक्षा सेवाएँ | Defence Services: | | | | |
| 069. सेना | 069. Army. | 105,55,43 | 108,99,62 | 110,49,76 | 117,97,37 |
| 070. नौ सेना | 070. Navy. | 5,19,76 | 2,83,19 | 4,82,00 | 4,50,00 |
| 071. वायु सेना | 071. Air Force. | 16,66,54 | 11,58,00 | 18,34,00 | 17,15,00 |
| 072. पेंशनें आदि | 072. Pensions etc. | 4,59,94 | 3,23,54 | 3,04,12 | 3,14,17 |
| जोड़—रक्षा सेवाएँ | Total — Defence Services. | 132,01,67 | 126,64,35 | 136,69,88 | 142,76,54 |
| जोड़—सामान्य सेवाएँ | Total — General Services. | 363,71,94 | 246,09,62 | 313,23,30 | 412,39,18 |
| (ii) सामाजिक और सामुदायिक सेवाएँ | (ii) Social and Community Services: | | | | |
| 077. शिक्षा | 077. Education. | 2,09,83 | 2,55,22 | 2,11,15 | 2,08,68 |
| 078. कला और संस्कृति | 078. Art and Culture. | 50,31 | 43,96 | 40,79 | 40,86 |
| 080. चिकित्सा | 080. Medical. | 2,67,32 | 2,02,43 | 2,52,48 | 2,67,43 |
| 081. परिवार कल्याण | 081. Family Welfare | 6,57,10 | 41,61 | 53,34 | 80,01 |
| 082. लोक स्वास्थ्य, सफाई और जल पूर्ति | 082. Public Health, Sanitation and Water Supply. | 1,37,70 | 91,91 | 89,43 | 94,50 |
| 083. आवास | 083. Housing. | 6,55,96 | 8,11,23 | 8,12,68 | 8,39,81 |
| 084. नगर विकास | 084. Urban Development. | 64,80 | 61,01 | 68,00 | 74,00 |
| 085. सूचना और प्रचार | 085. Information and Publicity. | 3,10,37 | 3,30,87 | 5,48,70 | 5,87,67 |

## विवरण I — भारत की समेकित निधि - राजस्व खाता - प्राप्तियाँ
## STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 086. प्रसारण | 086. Broadcasting. | 31,39,76 | 28,85,05 | 31,96,74 | 36,64,70 |
| 087. श्रम और रोजगार | 087. Labour and Employment. | 50,50 | 39,81 | 48,25 | 49,80 |
| 088. समाज सुरक्षा और कल्याण | 088. Social Security and Welfare. | 4,06,54 | 24,55,50 | 1,72,02 | 56,28,64 |
| 095. अन्य सामाजिक और सामुदायिक सेवाएँ | 095. Other Social and Community Services. | 8,80,74 | 4,54,01 | 5,93,35 | 5,39,75 |
| जोड़—सामाजिक और सामुदायिक सेवाएँ | Total - Social and Community Services. | 68,30,93 | 76,72,61 | 60,86,93 | 120,75,85 |
| (iii) आर्थिक सेवाएँ | (iii) Economic Services: | | | | |
| 097. विदेश व्यापार और निर्यात संवर्धन | 097. Foreign Trade and Export Promotion. | 54,51,18 | .. | 3,11 | 3,00 |
| 098. सहकारिता | 098. Co-operation. | 2,44 | 3,61 | 3,73 | 3,80 |
| 104. अन्य सामान्य आर्थिक सेवाएँ | 104. Other General Economic Services. | 201,45,90 | 18,00,91 | (-)15,83,81 | 6,09,13 |
| 105. कृषि | 105. Agriculture. | 4,46,20 | 4,89,76 | 2,46,83 | 3,03,11 |
| 106. लघु सिंचाई, भूमि संरक्षण और क्षेत्र विकास | 106. Minor Irrigation, Soil Conservation and Area Development. | 44,96 | 8,69 | 5,18 | 6,03 |
| 109. खाद्य | 109. Food. | 113,07,14 | 38,60,99 | 51,35,05 | 26,39,73 |
| 110. पशुपालन | 110. Animal Husbandry. | 79,13 | 87,22 | 44,01 | 60,43 |
| 111. डेयरी विकास | 111. Dairy Development. | 19,84,53 | 25,21,74 | 19,01,20 | 21,01,20 |
| 112. मीन उद्योग | 112. Fisheries. | 63,18 | 45,46 | 69,05 | 81,02 |
| 113. वन | 113. Forest. | 2,54,78 | 2,86,77 | 2,75,54 | 2,91,02 |
| 114. सामुदायिक विकास | 114. Community Development. | 3,22 | 2,25 | 2,60 | 2,57 |
| 120. उद्योग | 120. Industries. | 109,22,73 | 98,51,84 | 77,62,60 | 60,70,03 |
| 121. ग्रामोद्योग और लघु उद्योग | 121. Village and Small Industries. | 50,78 | 72,43 | 1,66,44 | 1,41,38 |
| 128. खान और खनिज | 128. Mines and Minerals. | 2,26,10 | 1,99,47 | 1,79,79 | 1,83,64 |
| 131. जल और विद्युत विकास सेवाएँ | 131. Water and Power Development Services. | 1,40,88 | 1,05,19 | 65,93 | 80,00 |
| 132. बहुप्रयोजनी नदी परियोजनाएँ | 132. Multipurpose River Projects. | - | 6 | .. | .. |
| 133. सिंचाई, नौपरिवहन, जल निकासी और बाढ़ नियंत्रण परियोजनाएँ | 133. Irrigation, Navigation, Drainage and Flood Control Projects. | 7,50 | 1,67 | 4,00 | 1,00 |
| 134. विद्युत परियोजनाएँ | 134. Power Projects. | 35,40,32 | 71,05,34 | 60,61,44 | 66,99,29 |
| 135. पत्तन, दीप स्तम्भ और नौवहन | 135. Ports, Lighthouses and Shipping. | 9,71,25 | 7,90,21 | 5,09,76 | 6,42,77 |
| 136. नागर विमानन | 136. Civil Aviation. | 3,76,56 | 3,70,96 | 4,56,95 | 10,33,10 |
| 137. सड़क और पुल | 137. Roads and Bridges. | 20,93 | 6,80 | 50 | 50,17 |
| 138. सड़क और जल परिवहन सेवाएँ | 138. Road and Water Transport Services. | 1,96,91 | 1,40,96 | 1,50,11 | 1,81,24 |
| 139. पर्यटन | 139. Tourism | 5,53 | 3,30 | 4,49 | 7,40 |

## विवरण I — भारत की समेकित निधि - राजस्व खाता - प्राप्तियाँ
## STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| 144. | अन्य परिवहन और संचार सेवाएँ | 144. Other Transport and Communication Services. | 24,32,49 | 21,50,04 | 28,82,45 | 31,67,80 |
| | रेलवे<br>रेलवे बजट के अनुसार रेलवे से आय | Railways:<br>Railway Revenue as per Railway Budget. | 1775,50,71 | 1964,15,67 | 1996,95,33 | 2119,80,90 |
| | डाक - तार | Posts & Telegraphs: | | | | |
| 155. | डाक से प्राप्तियाँ | 155. Postal Receipts. | 167,85,48 | 178,90,00 | 188,50,00 | 202,25,00 |
| 156. | दूरसंचार प्राप्तियाँ | 156. Telecommunication Receipts. | 315,75,83 | 469,41,00 | 458,19,00 | 515,14,00 |
| | जोड़—डाक - तार | Total — Posts & Telegraphs. | 483,61,31 | 648,31,00 | 646,69,00 | 717,39,00 |
| | जोड़—आर्थिक सेवाएँ | Total - Economic Services. | 2845,86,66 | 2911,51,74 | 2887,11,28 | 3080,78,76 |
| | जोड़—कर-भिन्न राजस्व | TOTAL — NON TAX REVENUE. | 4456,78,67 | 4564,55,95 | 4674,65,16 | 5171,94,31 |
| ग— | सहायता अनुदान और अंशदान | C—GRANTS-IN-AID AND CONTRIBUTIONS | | | | |
| 164. | विदेशी अनुदान सहायता | 164. External Grant Assistance. | .. | 136,84,93 | 221,00,94 | 142,56,63 |
| | जोड़—राजस्व प्राप्तियाँ | TOTAL—REVENUE RECEIPTS. | | | | |
| | आगे ले जाई गई (देखिए पृष्ठ 13) | carried over (see page 13). | 11323,25,85 | 11922,53,21 | 12314,73,41 | 13625,57,15 |
| | प्राप्तियों से अधिक भुगतान (घाटा) | Excess of Disbursements over Receipts (Deficit). | .. | .. | 46,83,39 | .. |
| | जोड़ | TOTAL. | 11323,25,85 | 11922,53,21 | 12361,56,80 | 13625,57,15 |

## विवरण I — भारत की समेकित निधि - राजस्व खाता - भुगतान

## STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| क. सामान्य सेवाएं | A. GENERAL SERVICES | | | | |
| (क) राज्य के अंग | (a) Organs of State: | | | | |
| 211. संसद | 211. Parliament. | 5,68,09 | 6,52,62 | 6,28,23 | 6,55,14 |
| 212. राष्ट्रपति/उप-राष्ट्रपति/संघ राज्य क्षेत्रों के प्रशासक | 212. President/Vice-President/ Administrators of Union Territories. | 77,01 | 76,77 | 79,76 | 79,31 |
| 213. मंत्रि परिषद | 213. Council of Ministers. | 1,46,83 | 1,35,27 | 2,14,65 | 1,99,43 |
| 214. न्याय प्रशासन | 214. Administration of Justice. | 3,07,58 | 3,34,55 | 3,48,49 | 3,62,84 |
| 215. निर्वाचन | 215. Elections. | 9,43,38 | 17,04,78 | 15,44,28 | 8,10,64 |
| 216. लेखा परीक्षा | 216. Audit. | 54,33,89 | 61,64,02 | 54,35,09 | 55,61,03 |
| जोड़—राज्य के अंग | Total—Organs of State. | 74,76,78 | 90,68,01 | 82,50,50 | 76,68,39 |
| (ख) राजकोषीय सेवाएं | (b) Fiscal Services: | | | | |
| 220. आय और व्यय पर करों का संग्रह | 220. Collection of Taxes on Income and Expenditure. | 38,80,89 | 37,85,29 | 39,63,90 | 40,84,08 |
| 229. भू-राजस्व | 229. Land Revenue. | 30,76 | 33,07 | 40,49 | 33,29 |
| 230. स्टाम्प और पंजीकरण | 230. Stamps and Registration. | 16,68,25 | 17,90,40 | 20,73,42 | 23,53,02 |
| 231. सम्पदा शुल्क, धन पर करों और दान-कर का संग्रह | 231. Collection of Estate Duty, Taxes on Wealth and Gift Tax. | 4,31,21 | 4,10,14 | 4,30,20 | 4,43,50 |
| 235. सम्पत्ति और पूंजी लेन-देनों पर अन्य करों का संग्रह | 235. Collection of Other Taxes on Property and Capital Transactions | .. | 1,46 | 1,38 | 4,06 |
| 237. सीमाशुल्क | 237. Customs. | 19,21,59 | 25,52,57 | 24,83,83 | 27,40,80 |
| 238. संघ उत्पाद शुल्क | 238. Union Excise Duties. | 30,49,72 | 32,40,73 | 33,63,55 | 36,94,67 |
| 239. राज्य उत्पाद शुल्क | 239. State Excise. | 18,35 | 17,99 | 16,84 | 13,15 |
| 240. बिक्री कर | 240. Sales Tax. | 91,71 | 1,10,10 | 1,00,79 | 1,12,31 |
| 241. वाहनों पर कर | 241. Taxes on Vehicles. | 20,44 | 19,71 | 21,80 | 20,11 |
| 245. वस्तुओं और सेवाओं पर अन्य कर और शुल्क | 245. Other Taxes and Duties on Commodities and Services. | 61,20 | 76,41 | 94,09 | 74,63 |
| 246. करेंसी, सिक्का निर्माण और टकसाल | 246. Currency, Coinage and Mint. | 70,94,02 | 74,73,22 | 81,68,00 | 67,38,75 |
| 247 अन्य राजकोषीय सेवाएं | 247. Other Fiscal Services. | 6,48,96 | 84,37,73 | 116,43,02 | 127,54,59 |
| जोड़—राजकोषीय सेवाएं | Total - Fiscal Services. | 189,17,10 | 279,48,82 | 324,01,31 | 330,66,96 |

विवरण I — भारत की समेकित निधि - राजस्व खाता - भुगतान

STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| (ग) | ब्याज संदाय और ऋण की वापसी | (c) Interest Payment and Servicing of Debt: | | | | |
| 249. | ब्याज संदाय | 249. Interest Payments. | 1228,16,01 | 1351,85,54 | 1390,11,14 | 1600,25,22 |
| (घ) | प्रशासनिक सेवाएं | (d) Administrative Services: | | | | |
| 251. | लोक सेवा आयोग | 251. Public Service Commission. | 1,82,87 | 1,90,10 | 2,22,09 | 2,32,95 |
| 252. | सचिवालय-सामान्य सेवाएं | 252. Secretariat-General Services. | 45,39,92 | 47,58,78 | 46,96,46 | 48,12,55 |
| 253. | जिला प्रशासन | 253. District Administration. | 2,13,86 | 1,10,39 | 1,16,35 | 1,15,09 |
| 254. | राजकोष और लेखा प्रशासन | 254. Treasury and Accounts Administration. | 44.23 | 42,82 | 46,62 | 46,92 |
| 255. | पुलिस | 255. Police. | 209,09,80 | 193,72,22 | 206,59,39 | 223,71,27 |
| 256. | जेल | 256. Jails. | 78,11 | 61,33 | 84,90 | 68,19 |
| 257. | पूर्ति और निपटान | 257. Supplies and Disposals. | 8,95,87 | 9,24,85 | 8,65,62 | 8,91,56 |
| 258. | लेखन सामग्री और मुद्रण | 258. Stationery and Printing. | 13,68,21 | 14,72,96 | 8,44,19 | 10,99,14 |
| 259. | लोक निर्माण | 259. Public Works. | 24,62,11 | 16,38,94 | 30,56,52 | 31,19,72 |
| 260. | आग से बचाव और नियंत्रण | 260. Fire Protection and Control. | 24,52 | 32,76 | 44,06 | 54,85 |
| 261. | विदेश कार्य | 261. External Affairs. | 49,05,17 | 44,21,70 | 57,28,47 | 51,18,25 |
| 265. | अन्य प्रशासनिक सेवाएं | 265. Other Administrative Services. | 32,52,51 | 30,80,05 | 29,55,59 | 30,48,35 |
| | जोड़—प्रशासनिक सेवाएं | Total - Administrative Services. | 388,77,18 | 361,06,90 | 393,20,26 | 409,78,84 |
| (ङ) | पेंशनें और विविध सामान्य सेवाएं | (e) Pensions and Miscellaneous General Services: | | | | |
| 266. | पेंशनें और अन्य सेवा निवृत्ति लाभ | 266. Pensions and Other Retirement benefits. | 26,87,79 | 62,80,28 | 32,37,12 | 42,34,51 |
| 267. | सहायता सामग्री और उपस्कर | 267. Aid Materials and Equipments. | 125,57,74 | 54,30,00 | 75,93,64 | 79,45,20 |
| 268. | विविध सामान्य सेवाएं | 268. Miscellaneous General Services. | 43,61,35 | 24,56,35 | 25,50,51 | 69,30,62 |
| | जोड़- पेंशनें और विविध सामान्य सेवाएं | Total - Pensions and Miscellaneous General Services. | 196,06,88 | 141,66,63 | 133,81,27 | 191,10,33 |
| (च) | रक्षा सेवाएं | (f) Defence Services: | | | | |
| 269. | सेना | 269. Army. | 1647,47,41 | 1617,91,65 | 1704,05,65 | 1754,17,25 |
| 270. | नौसेना | 270. Navy. | 137,21,42 | 168,07,64 | 155,48,40 | 187,33,71 |
| 271. | वायु सेना | 271. Air Force. | 486,42,00 | 511,71,95 | 534,16,77 | 566,06,20 |
| 272. | पेंशनें आदि | 272. Pensions etc. | 112,05,07 | 114,56,34 | 117,45,42 | 111,45,25 |
| | जोड़— रक्षा सेवाएं | Total - Defence Services. | 2383,15,90 | 2412,27,58 | 2511,16,24 | 2619,02,41 |
| | जोड़— सामान्य सेवाएं | TOTAL- GENERAL SERVICES. | 4460,09,85 | 4637,03,48 | 4834,80,72 | 5227,52,15 |

विवरण I — भारत की समेकित निधि - राजस्व खाता - भुगतान

STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| ख. | सामाजिक और सामुदायिक सेवाएं | B. SOCIAL AND COMMUNITY SERVICES | | | | |
| 276. | सचिवालय-सामाजिक और सामुदायिक सेवाएं | 276. Secretariat-Social and Community Services. | 5,52,82 | 5,89,41 | 6,48,62 | 7,64,94 |
| 277. | शिक्षा | 277. Education. | 175,76,71 | 193,90,36 | 198,80,72 | 218,00,14 |
| 278. | कला और संस्कृति | 278. Art and Culture. | 10,26,66 | 12,21,83 | 11,74,08 | 14,03,79 |
| 279. | वैज्ञानिक सेवाएं और अनुसंधान | 279. Scientific Services and Research. | 134,07,96 | 160,26,86 | 162,30,26 | 188,88,41 |
| 280. | चिकित्सा | 280. Medical. | 37,16,55 | 38,71,47 | 40,24,74 | 47,29,03 |
| 281. | परिवार कल्याण | 281. Family Welfare | 5,27,31 | 6,57,05 | 12,01,00 | 12,97,45 |
| 282. | लोक स्वास्थ्य, सफाई और जल पूर्ति | 282. Public Health, Sanitation and Water Supply. | 11,38,11 | 12,93,63 | 13,53,19 | 17,77,13 |
| 283. | आवास | 283. Housing. | 10,42,58 | 13,64,72 | 13,56,74 | 15,47,75 |
| 284. | नगर विकास | 284. Urban Development. | 68,82 | 1,03,23 | 78,81 | 1,18,60 |
| 285. | सूचना और प्रचार | 285. Information and Publicity. | 13,84,31 | 14,49,75 | 17,90,48 | 18,07,46 |
| 286. | प्रसारण | 286. Broadcasting. | 29,61,09 | 31,13,39 | 48,25,56 | 48,35,99 |
| 287. | श्रम और रोजगार | 287. Labour and Employment. | 31,90,25 | 34,55,86 | 41,33,38 | 55,41,62 |
| 288. | समाज सुरक्षा और कल्याण | 288. Social Security and Welfare. | 53,22,21 | 51,68,72 | 54,53,98 | 66,96,65 |
| 289. | दैवी विपत्तियों के कारण सहायता | 289. Relief on account of Natural Calamities. | 1,20 | 58 | 6,88 | 85 |
| 295. | अन्य सामाजिक और सामुदायिक सेवाएं | 295. Other Social and Community Services. | 59,86 | 64,76 | 48,74 | 56,27 |
| | जोड़- सामाजिक और सामुदायिक सेवाएं | TOTAL - SOCIAL AND COMMUNITY SERVICES. | 519,76,44 | 577,71,62 | 622,07,18 | 712,66,08 |
| ग. | आर्थिक सेवाएं | C. ECONOMIC SERVICES | | | | |
| (क) | सामान्य आर्थिक सेवाएं | (a) General Economic Services: | | | | |
| 296. | सचिवालय-आर्थिक सेवाएं | 296. Secretariat-Economic Services. | 14.09,59 | 15,83,40 | 17,53,00 | 19,23,89 |
| 297. | विदेश व्यापार और निर्यात संवर्धन | 297. Foreign Trade and Export Promotion. | 160,68,96 | 190,50,12 | 295,93,12 | 283,78,76 |
| 298. | सहकारिता | 298. Co-operation. | 6,37,97 | 7,86,31 | 13,59,26 | 34,54,40 |
| 299. | विशेष और पिछड़े क्षेत्र | 299. Special and Backward Areas | 41,18 | 1,84,44 | 1,88,54 | 2,85,91 |
| 304. | अन्य सामान्य आर्थिक सेवाएं | 304. Other General Economic Services. | 22,00,68 | 36,67,82 | 23,73,36 | 42,27,38 |
| | जोड़- सामान्य आर्थिक सेवाएं | Total - General Economic Services. | 203,58,38 | 252,72,09 | 352,67,28 | 382,70,34 |
| (ख) | कृषि और सम्बद्ध सेवाएं | (b) Agriculture and Allied Services: | | | | |
| 305. | कृषि | 305. Agriculture. | 44,06,19 | 73,09,52 | 133,24,59 | 210,40,83 |

विवरण I — भारत की समेकित निधि - राजस्व खाता - भुगतान

STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| 306. | लघु सिंचाई | 306. Minor Irrigation. | 3,91,34 | 5,06,02 | 5,11,08 | 7,17,55 |
| 307. | भूमि और जल संरक्षण | 307. Soil and Water Conservation. | 1,75,68 | 2,49,61 | 2,08,16 | 3,27,90 |
| 308. | क्षेत्र विकास | 308. Area Development. | 3,97,95 | 4,90,55 | 4,90,55 | 5,17,55 |
| 309. | खाद्य | 309. Food. | 255,40,97 | 307,66,27 | 516,83,44 | 493,98,62 |
| 310. | पशु पालन | 310. Animal Husbandry. | 8,21,83 | 9,96,76 | 8,70,48 | 13,42,00 |
| 311 | डेयरी विकास | 311. Dairy Development. | 29,26,05 | 24,96,31 | 27,78,63 | 32,76,67 |
| 312. | मीन उद्योग | 312. Fisheries. | 9,66,57 | 11,38,23 | 12,44,81 | 14,52,45 |
| 313. | वन | 313. Forest. | 8,18,93 | 7,49,66 | 7,17,84 | 8,70,04 |
| 314. | सामुदायिक विकास | 314. Community Development. | 82,78 | 74,69 | 79,67 | 1,04,59 |
| | जोड़— कृषि और सम्बद्ध सेवाएं | Total - Agriculture and Allied Services. | 365,28,29 | 447,77,62 | 719,09,25 | 790,48,20 |
| (ग) | उद्योग और खनिज | (c) Industry and Minerals: | | | | |
| 320. | उद्योग | 320. Industries. | 171,65,74 | 162,54,88 | 169,16,96 | 268,12,39 |
| 321. | ग्राम और लघु उद्योग | 321. Village and Small Industries. | 26,73,92 | 41,75,86 | 37,22,03 | 47,99,12 |
| 328. | खान और खनिज | 328. Mines and Minerals. | 53,17,00 | 58,47,56 | 48,31,70 | 68,14,30 |
| | जोड़— उद्योग और खनिज | Total-Industry and Minerals. | 251,56,66 | 262,78,30 | 254,70,69 | 384,25,81 |
| (घ) | जल और विद्युत विकास | (d) Water and Power Development: | | | | |
| 331. | जल और विद्युत विकास सेवाएं | 331. Water and Power Development Services. | 15,39,59 | 38,33,67 | 27,81,15 | 37,14,10 |
| 333. | सिंचाई, नौपरिवहन, जल निकासी और बाढ़ नियंत्रण परियोजनाएं | 333. Irrigation, Navigation, Drainage and Flood Control Projects. | 2,02,52 | 2,07,85 | 2,19,41 | 3,10,02 |
| 334. | विद्युत परियोजनाएं | 334. Power Projects. | 61,21,34 | 65,91,09 | 62,25,98 | 68,48,54 |
| | जोड़ - जल और विद्युत विकास | Total-Water and Power Development. | 78,63,45 | 106,32,61 | 92,26,54 | 108,72,66 |
| (ङ) | परिवहन और संचार | (e) Transport and Communications: | | | | |
| 335. | पत्तन, दीपस्तम्भ और नौवहन | 335. Ports, Lighthouses and Shipping. | 24,94,35 | 24,08,98 | 27,98,08 | 27,02,74 |
| 336. | नागर विमानन | 336. Civil Aviation. | 16,52,89 | 18,99,02 | 18,31,50 | 17,15,35 |
| 337. | सड़क और पुल | 337. Roads and Bridges. | 41,55,17 | 38,90,76 | 41,57,66 | 45,11,73 |
| 338. | सड़क और जल परिवहन सेवाएं | 338. Road and Water Transport Services. | 1,89,92 | 2,39,47 | 3,64,42 | 2,86,31 |
| 339. | पर्यटन | 339. Tourism. | 3,33,76 | 3,96,64 | 4,14,22 | 4,82,16 |
| 344. | अन्य परिवहन और संचार सेवाएं | 344. Other Transport and Communication Services. | 8,80,43 | 10,70,96 | 10,78,73 | 12,36,13 |
| | जोड़—परिवहन और संचार | Total - Transport and Communications. | 97,06,52 | 99,05,83 | 106,44,61 | 109,34,42 |

विवरण I — भारत की समेकित निधि - राजस्व खाता - भुगतान
STATEMENT I - CONSOLIDATED FUND OF INDIA - REVENUE ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (च) रेलवे | (f) Railways: | | | | |
| रेलवे बजट के अनुसार रेलवे व्यय | Railway Expenditure as per Railway Budget. | 1775,50,71 | 1964,15,67 | 1996,95,33 | 2119,80,90 |
| (छ) डाक - तार | (g) Posts and Telegraphs: | | | | |
| 355. डाक सेवाएँ | 355. Postal Services. | 212,23,27 | 235,90,37 | 227,41,08 | 247,31,13 |
| 356. दूरसंचार सेवाएँ | 356. Telecommunication Services. | 250,40,22 | 270,59,36 | 280,00,01 | 306,39,21 |
| 357. सामान्य राजस्व को लाभांश | 357. Dividends to General Revenues. | 20,63,97 | 24,09,39 | 28,26,26 | 30,14,35 |
| 358. डाक-तार के अधिशेष से विनियोजन | 358. Appropriations from Posts and Telegraphs Surplus. | 33,84 | 117,71,88 | 111,01,65 | 133,54,31 |
| जोड़—डाक - तार | Total-Posts and Telegraphs. | 483,61,30 | 648,31,00 | 646,69,00 | 717,39,00 |
| जोड़—आर्थिक सेवाएँ | TOTAL-ECONOMIC SERVICES. | 3255,25,31 | 3781,13,12 | 4168,82,70 | 4612,71,33 |
| घ. सहायता अनुदान और अंशदान | D. GRANTS-IN-AID AND CONTRIBUTIONS | | | | |
| 360. राज्य सरकारों को सहायता अनुदान | 360. Grants-in-aid to State Governments. | 1218,51,72 | 1293,35,39 | 1567,48,76 | 1760,99,56 |
| 361. संघ राज्य क्षेत्रों की सरकारों को सहायता अनुदान | 361. Grants-in-aid to Union Territory Governments. | 70,74,42 | 73,91,67 | 75,22,32 | 80,44,49 |
| 362. संघ उत्पाद शुल्कों में से राज्यों के हिस्सों की अदायगी | 362. Payment of States' Share of Union Excise Duties. | 856,70,61 | 963,94,00 | 1027,37,98 | 1091,70,00 |
| 363. स्थानीय निकायों और पंचायती राज संस्थाओं को मुआवजा और समनुदिष्ट राशि | 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions. | 15,12,22 | 16,07,70 | 16,90,55 | 17,26,85 |
| 364. अन्य देशों के साथ तकनीकी और आर्थिक सहयोग | 364. Technical and Economic Co-operation with other Countries. | 40,17,57 | 49,50,50 | 48,86,59 | 55,21,53 |
| जोड़—सहायता अनुदान और अंशदान | TOTAL-GRANTS-IN-AID AND CONTRIBUTIONS. | 2201,26,54 | 2396,79,26 | 2735,86,20 | 3005,62,43 |
| जोड़—भुगतान राजस्व खाता | TOTAL-DISBURSEMENTS REVENUE ACCOUNT. | 10436,38,14 | 11392,67,48 | 12361,56,80 | 13558,51,99 |
| भुगतान से अधिक राजस्व (अधिशेष) | Excess of Revenue over Disbursements (Surplus) | 886,87,71 | 529,85,73 | .. | 67,05,16 |
| जोड़ | TOTAL | 11323,25,85 | 11922,53,21 | 12361,56,80 | 13625,57,15 |

विवरण I — भारत की समेकित निधि - पूंजी खाता - प्राप्तियाँ
STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| क. | लोक ऋण | A. PUBLIC DEBT | | | | |
| 601. | केन्द्रीय सरकार का आन्तरिक ऋण | 601. Internal Debt of the Central Government: | | | | |
| | बाजार उधार | Market Loans. | 761,05,57 | 810,00,00 | 1223,63,00 | 1129,00,00 |
| | राजकोष हुण्डियाँ | Treasury Bills. | 8707,74,75 | 9327,35,00 | 10100,00,00 | 10070,00,00 |
| | अन्य मदें | Other Items. | 234,80,93 | 46,54,65 | 61,06,75 | 217,74,80 |
| | जोड़— केन्द्रीय सरकार का आन्तरिक ऋण | Total-Internal Debt of the Central Government. | 9703,61,25 | 10183,89,65 | 11384,69,75 | 11416,74,80 |
| 602. | विदेशी ऋण | 602. External Debt. | 1415,52,32 | 1206,14,25 | 1107,65,00 | 1294,58,00 |
| | जोड़— लोक ऋण | TOTAL-PUBLIC DEBT. | 11119,13,57 | 11390,03,90 | 12492,34,75 | 12711,32,80 |
| ख. | तेल ऋण आदि | B. OIL CREDITS ETC. | 243,73,63 | 150,00,00 | 94,04,00 | 123,53,00 |
| ग. | उधारों और अग्रिमों की वसूली | C. RECOVERIES OF LOANS AND ADVANCES | | | | |
| | राज्य सरकारें | State Governments. | 742,49,29 | 725,00,00 | 784,31,00 | 952,18,00 |
| | संघ राज्य क्षेत्रों की सरकारें | Union Territory Governments. | 3,59,30 | 5,00,00 | 6,00,00 | 6,00,00 |
| | विदेशी सरकारें | Foreign Governments. | 251,39,75 | 317,00,00 | 238,16,00 | 260,21,00 |
| | अन्य उधार और अग्रिम | Other Loans and Advances | 488,03,46 | 450,00,00 | 561,84,00 | 584,79,00 |
| | जोड़—उधारों और अग्रिमों की वसूली | TOTAL—RECOVERIES OF LOANS AND ADVANCES. | 1485,51,80 | 1497,00,00 | 1590,31,00 | 1803,18,00 |
| घ. | विदेशी मुद्राभारक्षित निधि के आधार पर विशेष उधार | D. SPECIAL BORROWING AGAINST DRAWAL OF FOREIGN EXCHANGE RESERVES | .. | .. | .. | 800,00,00 |
| | जोड़— राजस्व प्राप्तियाँ (पृष्ठ 7 से आगे लाई गई) | TOTAL-REVENUE RECEIPTS- (brought forward from page 7) | 11323,25,85 | 11922,53,21 | 12314,73,41 | 13625,57,15 |
| | जोड़— भारत की समेकित निधि - प्राप्तियाँ | TOTAL-CONSOLIDATED FUND OF INDIA - RECEIPTS. | 24171,64,85 | 24959,57,11 | 26491,43,16 | 29063,60,95 |

## विवरण I — भारत की समेकित निधि - पूँजी खाता - भुगतान
## STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| क. | सामान्य सेवाओं का पूँजी खाता | A. CAPITAL ACCOUNT OF GENERAL SERVICES | | | | |
| 430. | इंडिया सिक्योरिटी प्रेस | 430. India Security Press. | 48,77 | 1,84,25 | 1,55,80 | 1,14,77 |
| 446. | करेंसी, सिक्का निर्माण और टकसाल | 446. Currency, Coinage and Mint. | 232,91,81 | 8,80,42 | 74,46,11 | 216,28,94 |
| 459. | लोक निर्माण | 459. Public Works. | 11,38,47 | 14,99,98 | 17,43,23 | 29,26,00 |
| 468. | विविध सामान्य सेवाएँ | 468. Miscellaneous General Services. | (-)4,04,39 | (-)3,57,48 | (-)3,62,48 | (-) 3,35,29 |
| 469. | रक्षा सेवाएँ | 469. Defence Services. | 221,15,00 | 258,36,77 | 240,53,64 | 275,27,13 |
| | जोड़— सामान्य सेवाओं का पूँजी खाता | TOTAL-CAPITAL ACCOUNT OF GENERAL SERVICES. | 461,89,66 | 280,43,94 | 330,36,30 | 518,61,55 |
| ख. | सामाजिक और सामुदायिक सेवाओं का पूँजी खाता | B. CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES | | | | |
| 477. | शिक्षा, कला और संस्कृति | 477. Education, Art and Culture. | 3,02,93 | 2,35,10 | 4,91,65 | 5,83,53 |
| 479. | वैज्ञानिक सेवाएँ और अनुसंधान | 479. Scientific Services and Research. | 35,82,03 | 42,43,20 | 37,71,82 | 45,43,60 |
| 480. | चिकित्सा | 480. Medical. | (-)1,00,91 | 1,92,64 | 1,95,71 | 3,16,02 |
| 481. | परिवार कल्याण | 481. Family Welfare | 40,18 | .. | .. | .. |
| 482. | लोक स्वास्थ्य, सफाई और जल पूर्ति | 482. Public Health, Sanitation and Water Supply. | 6,49,36 | 96,40 | 20,03 | 2,25,24 |
| 483. | आवास | 483. Housing. | 18,62,05 | 26,09,97 | 27,20,51 | 42,62,54 |
| 484. | नगर विकास | 484. Urban Development. | (-)37,66 | (-)1,87,00 | (-) 2,77,06 | (-) 3,68,52 |
| 485. | सूचना और प्रचार | 485. Information and Publicity. | 9,03 | 8,15 | 4,02 | 10,70 |
| 486. | प्रसारण | 486. Broadcasting. | 12,21,03 | 13,97,04 | 13,15,71 | 12,59,82 |
| 488. | समाज सुरक्षा और कल्याण | 488. Social Security and Welfare. | 5,85,32 | 6,79,42 | 7,17,90 | 7,97,46 |
| 495. | अन्य सामाजिक और सामुदायिक सेवाएँ | 495. Other Social and Community Services. | 12,08 | 54,12 | 54,85 | 83,37 |
| | जोड़— सामाजिक और सामुदायिक सेवाओं का पूँजी खाता | TOTAL-CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES. | 81,25,44 | 93,29,04 | 90,15,14 | 117,13,76 |

## विवरण I – भारत की समेकित निधि – पूंजी खाता – भुगतान
## STATEMENT I – CONSOLIDATED FUND OF INDIA – CAPITAL ACCOUNT – DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| ग. | आर्थिक सेवाओं का पूंजी खाता / C. CAPITAL ACCOUNT OF ECONOMIC SERVICES | | | | |
| (क) | सामान्य आर्थिक सेवाओं का पूंजी खाता / (a) Capital Account of General Economic Services: | | | | |
| 497. | विदेश व्यापार / 497. Foreign Trade. | 39,97 | 60,71 | 87,65 | 11,60 |
| 498. | सहकारिता / 498. Co-operation. | 13,33,64 | 20,96,78 | 23,46,18 | 24,01,30 |
| 499. | विशेष और पिछड़े क्षेत्र / 499. Special & Backward Areas. | .. | .. | 5,75,00 | 12,12,00 |
| 500. | सामान्य वित्तीय और व्यापारिक संस्थाओं में निवेश / 500. Investments in General Financial and Trading Institutions. | 60,07,50 | 3,63,50 | 4,93,50 | (-) 45,31 |
| 501. | अन्तर्राष्ट्रीय वित्तीय संस्थाओं में निवेश / 501. Investments in International Financial Institutions. | 15,23 | 2,00,15 | 1,50,15 | 13,24,80 |
| 504. | सामान्य आर्थिक सेवाएं / 504. General Economic Services. | .. | .. | 25,00 | 35,00 |
| जोड़– | सामान्य आर्थिक सेवाओं का पूंजी खाता / Total - Capital Account of General Economic Services. | 73,96,34 | 27,21,14 | 36,77,48 | 49,39,39 |
| (ख) | कृषि और सम्बद्ध सेवाओं का पूंजी खाता / (b) Capital Account of Agriculture and Allied Services: | | | | |
| 505. | कृषि / 505. Agriculture. | 255,87,89 | 11,80,36 | 74,79,49 | (-) 245,87,09 |
| 506. | लघु सिंचाई, भूमि संरक्षण और क्षेत्र विकास / 506. Minor Irrigation, Soil Conservation and Area Development. | 34,87 | 47,80 | 44,80 | 57,80 |
| 509. | खाद्य / 509. Food. | 102,48,79 | 6,34,30 | 16,02,31 | 16,04,83 |
| 510. | पशुपालन / 510. Animal Husbandry. | 1,31,83 | 3,13,44 | 2,65,36 | 0,36,48 |
| 511. | डेयरी विकास / 511. Dairy Development. | 39,50 | 2,01,89 | 2,00,90 | 1,40,20 |
| 512. | मीन उद्योग / 512. Fisheries. | 65,62 | 1,18,65 | 1,16,20 | 7,89,72 |
| 513 | वन / 513. Forests. | 1,06,58 | 1,57,26 | 1,60,26 | 3,75,05 |
| 514. | सामुदायिक विकास / 514. Community Development. | .. | 50 | - | - |
| जोड़– | कृषि और सम्बद्ध सेवाओं का पूंजी खाता / Total - Capital Account of Agriculture and Allied Services. | 362,15,08 | 26,54,20 | 98,69,32 | (-) 209,83,01 |
| (ग) | उद्योग और खनिजों का पूंजी खाता / (c) Capital Account of Industry and Minerals: | | | | |
| 520. | औद्योगिक अनुसंधान तथा विकास / 520. Industrial Research and Development. | 76 | 33,82 | 31,34 | 10,78 |
| 521. | ग्राम और लघु उद्योग / 521. Village and Small Industries. | 3,48,26 | 4,28,77 | 4,15,93 | 5,62,42 |

विवरण I – भारत की समेकित निधि – पूँजी खाता – भुगतान
STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 522. मशीनरी तथा इंजीनियरिंग उद्योग | 522. Machinery and Engineering Industries. | 53,01,07 | 9,37,85 | 35,98,37 | 51,53,08 |
| 523. पैट्रोलियम, रसायन तथा उर्वरक उद्योग | 523. Petroleum, Chemicals and Fertilizers Industries. | 329,65,93 | 385,51,51 | 389,98,09 | 390,66,54 |
| 524. हवाई जहाज तथा समुद्री जहाज निर्माण उद्योग | 524. Aircraft and Shipbuilding Industries. | 2,09,94 | 2,56,70 | 2,20,16 | 3,77,00 |
| 525. दूरसंचार तथा इलेक्ट्रोनिक्स उद्योग | 525. Telecommunication and Electronics Industries. | 1,18,37 | 1,84,00 | 1,15,50 | 3,65,00 |
| 526. उपभोक्ता उद्योग | 526. Consumer Industries. | 27,67,58 | 59,81,00 | 106,24,02 | 89,39,00 |
| 527. परमाणु ऊर्जा विकास | 527. Atomic Energy Development. | 35,89,73 | 54,64,31 | 52,14,86 | 56,63,23 |
| 528. खनन तथा धातु-कर्म उद्योग | 528. Mining and Metallurgical Industries. | 269,56,19 | 381,48,01 | 329,34,94 | 518,87,89 |
| 529. अन्य उद्योग | 529. Other Industries. | 35,15 | 67,37 | 46,33 | 1,49,49 |
| 530. औद्योगिक वित्तीय संस्थाओं में निवेश | 530. Investments in Industrial Financial Institutions. | 2,50 | 15,00 | 6,05 | 10,02,00 |
| जोड़-उद्योग और खनिजों का पूँजी खाता | Total-Capital Account of Industry and Minerals. | 722,95,48 | 900,68,34 | 922,05,59 | 1131,76,43 |
| (घ) जल और विद्युत विकास का पूँजी खाता | (d) Capital Account of Water and Power Development: | | | | |
| 531. जल और विद्युत विकास सेवाएँ | 531. Water and Power Development Seryices. | 82,83 | 7,00,10 | 1,38,59 | 2,89,93 |
| 533. सिंचाई, नौपरिवहन, जल निकासी और बाढ़ नियंत्रण परियोजनाएँ | 533. Irrigation, Navigation Drainage and Flood Control Projects. | 8,13,45 | 12,27,25 | 11,68,62 | 14,50,91 |
| 534. विद्युत परियोजनाएँ | 534. Power Projects. | 95,72,17 | 118,56,85 | 107,22,09 | 169,78,26 |
| जोड़–जल और विद्युत विकास का पूँजी खाता | Total- Capital Account of Water and Power Development. | 104,68,45 | 137,84,20 | 120,29,30 | 187,19,10 |
| (ङ) परिवहन और संचार का पूँजी खाता | (e) Capital Account of Transport and Communications: | | | | |
| 535. पत्तन, दीपस्तम्भ और नौवहन | 535. Ports, Lighthouses and Shipping. | 23,14,18 | 44,57,88 | 19,90,45 | 18,13,06 |
| 536. नागर विमानन | 536. Civil Aviation. | 10,07,77 | 10,42,67 | 13,90,01 | 17,28,79 |
| 537. सड़क और पुल | 537. Roads and Bridges. | 72,59,61 | 84,24,57 | 84,74,86 | 90,92,82 |

विवरण I — भारत की समेकित निधि - पूंजी खाता - भुगतान

STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 538. सड़क और जल परिवहन सेवाएं | 538. Road and Water Transport Services. | 1,64,47 | 1,90,00 | 1,51,31 | 1,54,00 |
| 544. अन्य परिवहन और संचार सेवाएं | 544. Other Transport and Communication Services. | 5,80,19 | 8,66,55 | 9,13,01 | 10,68,87 |
| जोड़-परिवहन और संचार का पूंजी खाता | Total - Capital Account of Transport and Communications. | 113,26,22 | 149,81,67 | 129,19,64 | 138,57,54 |
| (च) रेलवे का पूंजी खाता (जैसा रेलवे बजट में दिखाया गया है) | (f) Capital Account of Railways (as shown in the Railway Budget). | 250,87,16 | 259,50,00 | 258,70,00 | 304,95,00 |
| (छ) डाक-तार का पूंजी खाता | (g) Capital Account of Posts and Telegraphs: | | | | |
| 555. डाक सेवाएं | 555. Postal Services. | 2,38,79 | 1,99,84 | 3,14,12 | 6,66,18 |
| 556. दूर संचार सेवाएं (बेतार सहित) | 556. Telecommunication Services (including Wireless). | 77,02,49 | 11,95,16 | 13,61,88 | 35,68,82 |
| जोड़-डाक-तार का पूंजी खाता | Total - Capital Account of Posts and Telegraphs. | 79,41,28 | 13,95,00 | 16,76,00 | 42,35,00 |
| जोड़-आर्थिक सेवाओं का पूंजी खाता | TOTAL-CAPITAL ACCOUNT OF ECONOMIC SERVICES. | 1707,30,01 | 1515,54,55 | 1582,47,33 | 1644,39,45 |
| जोड़-राजस्व खाते से बाहर का पूंजी व्यय | TOTAL-CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT. | 2250,45,11 | 1889,27,53 | 2002,98,77 | 2280,14,76 |
| लोक ऋण | PUBLIC DEBT | | | | |
| 601. केन्द्रीय सरकार का आन्तरिक ऋण | 601. Internal Debt of the Central Government: | | | | |
| बाजार उधार | Market Loans. | 204,60,90 | 274,94,00 | 274,94,00 | 129,25,00 |
| राजकोष हुण्डियां | Treasury Bills. | 7962,10,27 | 9000,00,00 | 10520,00,00 | 10000,00,00 |
| अन्य मदें | Other Items. | 8,12,75 | 4,78,53 | 6,31,23 | 6,08,34 |
| जोड़-केन्द्रीय सरकार का आन्तरिक ऋण | Total - Internal Debt of the Central Government. | 8174,83,92 | 9279,72,53 | 10801,25,23 | 10135,33,34 |
| 602. विदेशी ऋण | 602. External Debt. | 343,76,66 | 391,29,05 | 373,76,35 | 400,54,85 |
| जोड़- लोक ऋण | TOTAL - PUBLIC DEBT. | 8518,60,58 | 9671,01,58 | 11175,01,58 | 10535,88,19 |

## विवरण I — भारत की समेकित निधि - पूँजी खाता - भुगतान

## STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| उधार और अग्रिम | LOANS AND ADVANCES | | | | |
| क. सामाजिक और सामुदायिक सेवाओं के लिए उधार | A. LOANS FOR SOCIAL AND COMMUNITY SERVICES. | | | | |
| 677. शिक्षा, कला तथा संस्कृति | 677. Education, Art and Culture. | 1,29,20 | 1,46,37 | 1,44,07 | 1,55,37 |
| 679. वैज्ञानिक सेवाएं और अनुसंधान | 679. Scientific Services and Research. | 98,29 | 94,50 | 1,34,50 | 2,69,28 |
| 681. परिवार कल्याण | 681. Family Welfare | 67,00 | 10,00 | 10,00 | 14,00 |
| 682. लोक स्वास्थ्य, सफाई और जल पूर्ति | 682. Public Health, Sanitation and Water Supply. | 10,48,00 | 12,38,00 | 12,38,00 | 12,89,00 |
| 683. आवास | 683. Housing. | 2,02,11 | 2,38,79 | 3,57,98 | 3,76,60 |
| 684. नगर विकास | 684. Urban Development. | .. | .. | 15,50 | 62,00 |
| 685. सूचना और प्रचार | 685. Information and Publicity. | .. | 4,50 | .. | .. |
| 688. समाज सुरक्षा और कल्याण | 688. Social Security and Welfare. | 1,65,39 | 2,60,76 | 1,91,09 | 2,05,81 |
| 695. अन्य सामाजिक तथा सामुदायिक सेवाएं | 695. Other Social and Community Services. | 5,96 | 58,20 | 3,15,92 | 42,01 |
| जोड़—सामाजिक और सामुदायिक सेवाओं के लिए उधार | TOTAL-LOANS FOR SOCIAL AND COMMUNITY SERVICES. | 17,15,95 | 20,51,12 | 24,07,06 | 24,14,07 |
| ख. आर्थिक सेवाओं के लिए उधार | B. LOANS FOR ECONOMIC SERVICES | | | | |
| 698. सहकारी समितियां | 698. Co-operative Societies. | 15,01,94 | 14,45,20 | 16,55,99 | 17,56,54 |
| 700. सामान्य वित्तीय और व्यापारिक संस्थाएं | 700. General Financial and Trading Institutions. | .. | .. | 20,00 | .. |
| 704. अन्य सामान्य आर्थिक सेवाएं | 704. Other General Economic Services. | .. | .. | .. | 25,00 |
| 705. कृषि | 705. Agriculture. | 2,16,00 | 2,49,37 | 2,77,35 | 4,25,78 |
| 706. लघु सिंचाई, भूमि-संरक्षण और क्षेत्र विकास | 706. Minor Irrigation, Soil Conservation and Area Development. | 57 | 2,45 | 75 | 73 |
| 709. खाद्य | 709. Food. | 38,75,45 | 13,17,25 | 29,16,01 | 19,98,25 |
| 710. पशु पालन | 710. Animal Husbandry. | 1,23 | 85 | 20 | 12,25 |
| 711. डेयरी विकास | 711. Dairy Development. | 90,00 | 5,50 | 2,05,50 | 4,82,80 |
| 712. मीन उद्योग | 712. Fisheries. | 1,88,34 | 51,00 | 1,51,25 | 6,10,25 |
| 714. सामुदायिक विकास | 714. Community Development. | 1,48 | 1,50 | 1,77 | 1,97 |

विवरण I — भारत की समेकित निधि - पूंजी खाता - भुगतान

STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 715. कृषि वित्तीय संस्थाएं | 715. Agricultural Financial Institutions. | 55,00,00 | 65,00,00 | 90,00,00 | 77,00,00 |
| 720. औद्योगिक अनुसंधान तथा विकास | 720. Industrial Research and Development. | 75 | 1,00 | 6,00 | 6,00 |
| 721. ग्राम और लघु उद्योग | 721. Village and Small Industries. | 36,57,31 | 30,91,93 | 33,65,43 | 34,64,62 |
| 722. मशीनरी तथा इंजीनियरिंग उद्योग | 722. Machinery and Engineering Industries. | 89,76,91 | 80,64,72 | 92,34,04 | 76,40,91 |
| 723. पेट्रोलियम, रसायन तथा उर्वरक उद्योग | 723. Petroleum, Chemicals and Fertilizer Industries. | 269,51,12 | 391,54,35 | 499,62,27 | 458,15,97 |
| 724. हवाई जहाज तथा समुद्री जहाज निर्माण उद्योग | 724. Aircrafts and Shipbuilding Industries. | 25,48,30 | 35,62,30 | 27,16,00 | 31,65,00 |
| 725. दूरसंचार तथा इलैक्ट्रोनिक उद्योग | 725. Telecommunication and Electronics Industries. | 6,42,50 | 12,56,00 | 10,40,50 | 13,06,00 |
| 726. उपभोक्ता उद्योग | 726. Consumer Industries. | 110,32,66 | 32,36,95 | 63,98,54 | 68,44,43 |
| 728. खनन तथा धातु-कर्म उद्योग | 728. Mining and Metallurgical Industries. | 458,49,62 | 412,48,50 | 452,35,41 | 373,62,50 |
| 729. अन्य उद्योग | 729. Other Industries | .. | .. | 40,00 | .. |
| 730. औद्योगिक वित्तीय संस्थाएं | 730. Industrial Financial Institutions. | 4,67,48 | 15,34,33 | 12,79,96 | 27,85,47 |
| 734. विद्युत परियोजनाएं | 734. Power Projects. | 75,27,93 | 81,32,02 | 103,51,21 | 123,55,50 |
| 735. पत्तन, दीप स्तम्भ और नौवहन | 735. Ports, Lighthouses and Shipping. | 163,31,34 | 132,60,00 | 166,44,34 | 148,38,02 |
| 736. नागर विमानन | 736. Civil Aviation. | .. | 1,42,00 | 73,50 | 1,72,25 |
| 737. सड़क और पुल | 737. Roads & Bridges | .. | .. | 6,86 | 20,00 |
| 738. सड़क और अन्तर्देशीय जल परिवहन | 738. Road and Inland Water Transport. | 17,62,21 | 10,80,43 | 7,95,43 | 5,25,92 |
| 744. अन्य परिवहन तथा संचार सेवाएं | 744. Other Transport and Communication Services. | 3,22,97 | 2,62,35 | 4,67,59 | 5,27,60 |
| 746. रेलवे को उधार | 746. Loans to Railways | 174,55,24 | 176,46,18 | 146,94,77 | 169,86,89 |
| 756. डाक-तार को उधार | 756. Loans to Posts and Telegraphs. | 11,56,83 | .. | .. | .. |
| जोड़ — आर्थिक सेवाओं के लिए उधार | TOTAL — LOANS FOR ECONOMIC SERVICES. | 1560,58,18 | 1512,46,18 | 1765,40,67 | 1668,30,65 |

## विवरण I — भारत की समेकित निधि - पूंजी खाता - भुगतान

## STATEMENT I - CONSOLIDATED FUND OF INDIA - CAPITAL ACCOUNT - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| ग. अन्य उधार | C. OTHER LOANS | | | | |
| 760. राज्य सरकारों को उधार और अग्रिम | 760. Loans and Advances to State Governments. | 1274,36,39 | 1403,12,27 | 1468,96,41 | 1751,34,22 |
| 761. संघ राज्य क्षेत्रों की सरकारों को उधार और अग्रिम | 761. Loans and Advances to Union Territory Governments. | 20,96,31 | 32,63,17 | 34,38,83 | 45,44,25 |
| 765. विदेशी सरकारों को अग्रिम | 765. Advances to Foreign Governments. | 235,66,80 | 374,90,00 | 257,70,00 | 252,22,27 |
| 766. सरकारी सेवकों को उधार | 766. Loans to Government Servants. | 38,46,51 | 46,96,88 | 75,80,26 | 57,92,67 |
| 767. विविध उधार | 767. Miscellaneous Loans. | 4,16,99 | 17,17 | 18,19 | 1,37,28 |
| जोड़—अन्य उधार | TOTAL — OTHER LOANS. | 1573,63,00 | 1857,79,49 | 1837,03,69 | 2108,30,69 |
| जोड़—केन्द्रीय सरकार द्वारा दिए गए उधार और अग्रिम | TOTAL— LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT. | 3151,37,13 | 3390,76,79 | 3626,51,42 | 3800,75,41 |
| 768. अन्तर्राज्यीय निपटान | 768. Inter State Settlement. | (-)2 | .. | .. | 21,15 |
| 769. आकस्मिकता निधि में विनियोग | 769. Appropriation to Contingency Fund | .. | .. | 20,00,00 | .. |
| जोड़—भुगतान पूंजी खाता | TOTAL —DISBURSEMENTS CAPITAL ACCOUNT. | 13920,42,80 | 14951,05,90 | 16824,51,77 | 16616,99,51 |
| जोड़—भारत की समेकित निधि से भुगतान | TOTAL—CONSOLIDATED FUND OF INDIA DISBURSEMENTS. | 24356,80,94 | 26343,73,38 | 29186,08,57 | 30175,51,50 |

विवरण I क — भारत की समेकित निधि पर "भारित" भुगतान

STATEMENT I A - DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF INDIA

(हजार रुपए) (In thousands of Rupees)

| | | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|
| राजस्व से भुगतान | DISBURSEMENTS MET FROM REVENUE | | | |
| 211. संसद | 211. Parliament | 1,99 | 2,33 | 2,33 |
| 212. राष्ट्रपति/उप-राष्ट्रपति/संघ राज्य क्षेत्रों के प्रशासक | 212. President/Vice-President/ Administrators of Union Territories. | 63,47 | 64,70 | 64,56 |
| 214. न्याय प्रशासन | 214. Administration of Justice. | 1,73,55 | 1,86,05 | 1,89,51 |
| 216. लेखा परीक्षा | 216. Audit. | 91,13 | 91,18 | 95,56 |
| 220. आय और व्यय पर करों का संग्रह | 220. Collection of Taxes on Income and Expenditure. | 1,36 | 2,16 | 2,16 |
| 237. सीमा शुल्क | 237. Customs. | 43 | 43 | 43 |
| 238. संघ उत्पाद शुल्क | 238. Union Excise Duties. | 83 | 1,26 | 88 |
| 249. ब्याज संदाय | 249. Interest Payments. | 1351,85,54 | 1390,11,14 | 1600,25,22 |
| 251. लोक सेवा आयोग | 251. Public Service Commission. | 1,90,10 | 2,03,48 | 2,10,49 |
| 252. सचिवालय—सामान्य सेवाएं | 252. Secretariat-General Services. | 70 | 70 | 85 |
| 255. पुलिस | 255. Police. | 20 | 20 | 71 |
| 258. लेखन सामग्री और मुद्रण | 258. Stationery and Printing. | 4 | 4 | 4 |
| 259. लोक निर्माण | 259. Public Works. | 7 | 58 | 11 |
| 266. पेंशनें और अन्य सेवा—निवृत्ति लाभ | 266. Pensions and other Retirement Benefits. | 40,00 | 40,00 | 43,00 |
| 268. विविध सामान्य सेवाएं | 268. Miscellaneous General Services. | 2,65 | 1,02 | 3,44 |
| 269. रक्षा सेवाएं - सेना | 269. Defence Services-Army. | 9,00 | 12,85 | 9,80 |
| 270. रक्षा सेवाएं - नौ-सेना | 270. Defence Services-Navy. | 40 | 40 | 1,50 |
| 271. रक्षा सेवाएं - वायु सेना | 271. Defence Services-Air Force. | 1,50 | 2,50 | 1,50 |
| 272. रक्षा सेवाएं - पेंशनें आदि | 272. Defence Services - Pensions etc. | 10 | 25 | 20 |
| 277. शिक्षा | 277. Education | 1 | 25 | 5 |
| 279. वैज्ञानिक सेवाएं और अनुसंधान | 279. Scientific Services and Research. | .. | 25 | .. |
| 283. आवास | 283. Housing. | 62,56 | 66,68 | 67,41 |
| 287. श्रम और रोजगार | 287. Labour and Employment. | 25 | 25 | 25 |
| 288. समाज सुरक्षा और कल्याण | 288. Social Security and Welfare. | 1,15 | 75 | 85 |
| 296. सचिवालय — आर्थिक सेवाएं | 296. Secretariat-Economic Services. | 5 | 29 | 15 |
| 297. विदेश व्यापार और निर्यात संवर्धन | 297. Foreign Trade and Export Promotion | 10 | 10 | 10 |

## विवरण I क — भारत की समेकित निधि पर "भारित" भुगतान

## STATEMENT I A — DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF INDIA

(हजार रुपए) (In thousands of Rupees)

| | | | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 311. | डेयरी विकास | 311. Dairy Development | 1,00 | 20 | 10 |
| 312. | मीन उद्योग | 312. Fisheries. | 5 | 5 | .. |
| 320. | उद्योग | 320. Industries. | 1 | 1 | 1 |
| 321. | ग्राम और लघु उद्योग | 321. Village and Small Industries. | 1,50,00 | 1,00,00 | 1,50,00 |
| 328. | खान और खनिज | 328. Mines and Minerals. | .. | 4 | 2 |
| 335. | पत्तन, दीपस्तम्भ और नौवहन | 335. Ports, Lighthouses and Shipping. | 4 | 4 | 4 |
| 336. | नागर विमानन | 336. Civil Aviation. | .. | 2 | 50 |
| 337. | सड़क और पुल | 337. Roads and Bridges. | 10 | 3,64 | 10 |
| 338. | सड़क और जल परिवहन सेवाएं | 338. Road and Water Transport Services. | 20 | 30 | 20 |
| 355. | डाक सेवाएं | 355. Postal Services. | 17 | 32 | 50 |
| 360. | राज्य सरकारों को सहायता अनुदान | 360. Grants-in-aid to State Governments. | 568,13,93 | 557,86,43 | 653,97,06 |
| 362. | संघ उत्पाद शुल्कों में से राज्यों के हिस्से की अदायगी | 362. Payment of States' share of Union Excise Duties. | 963,94,00 | 1027,37,98 | 1091,70,00 |
| जोड़ — | राजस्व से भुगतान | TOTAL — DISBURSEMENTS MET FROM REVENUE. | 2891,86,68 | 2983,18,87 | 3354,39,63 |
| | राजस्व खाते से बाहर के पूंजी भुगतान | CAPITAL DISBURSEMENTS OUTSIDE THE REVENUE ACCOUNT. | | | |
| 446. | करेंसी, सिक्का निर्माण और टकसाल पर पूंजी परिव्यय | 446. Capital Outlay on Currency Coinage & Mint. | .. | 5,60 | .. |
| 459. | लोक निर्माण पर पूंजी परिव्यय | 459. Capital Outlay on Public Works. | 10,00 | 7,91 | 10,00 |
| 469. | रक्षा सेवाओं पर पूंजी परिव्यय | 469. Capital Outlay on Defence Services. | 30,00 | 30,00 | 30,00 |
| 477. | कला, शिक्षा और संस्कृति पर पूंजी परिव्यय | 477. Capital Outlay on Education, Art and Culture | .. | 1,44 | 56 |
| 479. | वैज्ञानिक सेवाओं और अनुसंधान पर पूंजी परिव्यय | 479. Capital Outlay on Scientific Services and Research. | .. | 1,11 | .. |
| 480. | चिकित्सा पर पूंजी परिव्यय | 480. Capital Outlay on Medical. | .. | 1,56 | .. |
| 483. | आवास पर पूंजी परिव्यय | 483. Capital Outlay on Housing. | 20,00 | 40,51 | 25,57 |
| 484. | नगर विकास पर पूंजी परिव्यय | 484. Capital Outlay on Urban Development. | 2,56,00 | 2,56,00 | 2,56,00 |
| 486. | प्रसारण पर पूंजी परिव्यय | 486. Capital Outlay on Broadcasting. | .. | 37 | .. |
| 488. | समाज सुरक्षा और कल्याण पर पूंजी परिव्यय | 488. Capital Outlay on Social Security and Welfare. | 50 | 25 | 24 |
| 505. | कृषि पर पूंजी परिव्यय | 505. Capital Outlay on Agriculture. | 40 | 6,43 | 4,40 |
| 509. | खाद्य पर पूंजी परिव्यय | 509. Capital Outlay on Food | 3,00 | 3,00 | 3,00 |

विवरण I क — भारत की समेकित निधि पर "भारित" भुगतान

STATEMENT I A — DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF INDIA

(हजार रुपए) (In thousands of Rupees)

| | | | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 510. | पशु पालन पर पूंजी परिव्यय | 510. Capital Outlay on Animal Husbandary. | .. | 12 | .. |
| 533. | सिंचाई, नौपरिवहन, जल-निकासी और बाढ़ नियंत्रण परियोजनाओं पर पूंजी परिव्यय | 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects. | 25,00 | 25,80 | 30,00 |
| 535. | पत्तन, दीप स्तम्भ और नौवहन पर पूंजी परिव्यय | 535. Capital Outlay on Ports, Lighthouses and Shipping. | 59,14 | 94,52 | 15,00 |
| 536. | नागर विमानन पर पूंजी परिव्यय | 536. Capital Outlay on Civil Aviation. | 10,00 | 7,17 | 9,00 |
| 537. | सड़कों और पुलों पर पूंजी परिव्यय | 537. Capital Outlay on Roads and Bridges. | 2,00 | 4,36 | 2,00 |
| 544. | अन्य परिवहन और संचार सेवाओं पर पूंजी परिव्यय | 544. Capital Outlay on Other Transport and Communication Services. | 10 | 10 | 10 |
| 601. | केन्द्रीय सरकार का आन्तरिक ऋण | 601. Internal Debt of the Central Government. | 9279,72,53 | 10801,25,23 | 10135,33,34 |
| 602. | विदेशी ऋण | 602. External Debt. | 391,29,05 | 373,76,35 | 400,54,85 |
| 760. | राज्य सरकारों को उधार और अग्रिम | 760. Loans and Advances to State Governments. | 1403,12,27 | 1468,96,41 | 1751,34,22 |
| 768. | अन्तर्राज्य बन्दोबस्त | 768. Inter State Settlement | .. | .. | 21,15 |
| जोड़ — | राजस्व खाते से बाहर के पूंजी भुगतान | TOTAL—CAPITAL DISBURSEMENTS OUTSIDE THE REVENUE ACCOUNT. | 11078,29,99 | 12648,84,24 | 12291,29,43 |
| जोड़ — | भारत की समेकित निधि पर "भारित" भुगतान | TOTAL—DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF INDIA. | 13970,16,67 | 15632,03,11 | 15645,69,06 |

## विवरण II – भारत की आकस्मिकता निधि – प्राप्तियाँ और भुगतान
## STATEMENT II – CONTINGENCY FUND OF INDIA – RECEIPTS AND DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| प्राप्तियाँ | RECEIPTS | | | | |
| 800. आकस्मिकता निधि | 800. Contingency Fund. | .. | .. | 20,00,00 | .. |
| भुगतान | DISBURSEMENTS | | | | |
| 800. आकस्मिकता निधि | 800. Contingency Fund. | .. | .. | .. | .. |

विवरण III — भारत का लोक खाता — प्राप्तियां
STATEMENT III — PUBLIC ACCOUNT OF INDIA — RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| क. अल्प बचतें, भविष्य निधियां आदि | A. SMALL SAVINGS, PROVIDENT FUNDS, ETC. | | | | |
| (क) अल्प बचतें | (a) Small Savings. | 1552,24,93 | 1379,12,00 | 1678,10,00 | 1860,95,00 |
| (ख) भविष्य निधियां | (b) Provident Funds: | | | | |
| (i) सरकारी भविष्य निधियां | (i) State Provident Funds. | 471,05,52 | 388,20,17 | 409,60,91 | 594,28,86 |
| (ii) गैर सरकारी भविष्य निधियां | (ii) Public Provident Funds. | 12,61,92 | 7,25,00 | 13,50,00 | 14,50,00 |
| जोड़ — भविष्य निधियां | Total - Provident Funds. | 483,67,44 | 395,45,17 | 423,10,91 | 608,78,86 |
| (ग) अन्य खाते | (c) Other Accounts: | | | | |
| (i) डाक बीमा और जीवन वार्षिकी निधि | (i) Postal Insurance and Life Annuity Fund. | 10,17,59 | 9,64,51 | 10,82,18 | 11,29,84 |
| (ii) परिवार पेंशन-व-जीवन बीमा निधि | (ii) Family pension-cum-Life Assurance Fund. | 4,82 | 39,87,42 | 45,97,01 | 54,79,30 |
| (iii) अन्य मदें | (iii) Other Items. | 370,19,46 | 767,85,09 | 834,41,91 | 498,25,92 |
| जोड़ — अन्य खाते | Total - Other Accounts. | 380,41,87 | 817,37,02 | 891,21,10 | 564,35,06 |
| जोड़ — अल्प बचतें, भविष्य निधियां आदि | TOTAL — SMALL SAVINGS PROVIDENT FUNDS, ETC. | 2416,34,24 | 2591,94,19 | 2992,42,01 | 3034,08,92 |
| ख. आरक्षित निधियां | B. RESERVE FUNDS | | | | |
| (क) सब्याज-आरक्षित निधियां | (a) Reserve Funds bearing interest: | | | | |
| (i) मूल्यह्रास आरक्षित निधियां — रेलवे | (i) Depreciation Reserve Funds - Railways. | 127,97,65 | 148,86,55 | 148,75,91 | 154,74,43 |
| (ii) रेलवे राजस्व आरक्षित निधि | (ii) Railway Revenue Reserve Fund. | 155,51,24 | 164,04,64 | 162,29,50 | 180,55,28 |
| (iii) रेलवे विकास निधि | (iii) Railway Development Fund. | 22,41,95 | 25,96,70 | 25,37,88 | 27,38,96 |
| (iv) रेलवे पेंशन निधि | (iv) Railway pension Fund. | 39,56,77 | 40,48,95 | 48,29,53 | 51,81,69 |
| (v) रेल दुर्घटना मुआवज़ा, सुरक्षा और यात्री सुविधा निधि | (v) Railway Accident Compensation, Safety and Passenger Amenities Fund. | 8,53,75 | 8,96,61 | 9,92,00 | 10,56,80 |
| (vi) रेलवे कर्मचारी हित निधि | (vi) Railway Staff Benefit Fund. | 1,51,84 | 1,44,56 | 1,55,76 | 1,54,17 |
| (vii) डाक तार राजस्व आरक्षित निधि | (vii) Posts and Telegraphs Revenue Reserve Fund. | 12,28,19 | 13,35,12 | 7,45,36 | 4,06,66 |
| (viii) डाक-तार — पूंजी आरक्षित निधि | (viii) Posts and Telegraphs — Capital Reserve Fund. | 6,38,17 | 111,49,65 | 109,74,59 | 134,22,51 |
| (ix) अन्य आरक्षित निधियां | (ix) Other Reserve Funds. | 13,99,59 | 7,85,47 | 8,89,40 | 9,81,59 |
| जोड़ — सब्याज आरक्षित निधियां | Total - Reserve Funds bearing interest. | 388,19,15 | 522,48,25 | 522,29,93 | 574,72,09 |

## विवरण III — भारत का लोक खाता - प्राप्तियां
## STATEMENT III — PUBLIC ACCOUNT OF INDIA — RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (ख) निर्ब्याज आरक्षित निधियां | (b) Reserve Funds not bearing interest; | | | | |
| (i) केन्द्रीय सड़क निधि | (i) Central Road Fund. | 7,96,32 | 7,96,81 | 7,87,45 | 8,98,18 |
| (ii) खान कल्याण निधियां | (ii) Mines Welfare Funds. | 10,41,86 | 8,89,62 | 10,14,86 | 10,01,48 |
| (iii) रेलवे सुरक्षा निर्माण कार्य निधि | (iii) Railway Safety Works Fund. | 1,75,01 | 1,80,09 | 1,79,46 | 1,81,37 |
| (iv) अन्य आरक्षित निधियां | (iv) Other Reserve Funds. | (-)77,04,19 | 7,93,53 | 20,43,25 | 25,90,64 |
| जोड़ — निर्ब्याज आरक्षित निधियां | Total - Reserve Funds not bearing interest. | (-)56,91,00 | 26,60,05 | 40,25,02 | 46,71,67 |
| जोड़ —आरक्षित निधियां | TOTAL — RESERVE FUNDS. | 331,28,15 | 549,08,30 | 562,54,95 | 621,43,76 |
| (ग) जमा रकमें और अग्रिम | C. DEPOSITS AND ADVANCES | | | | |
| (क) सब्याज जमा रकमें | (a) Deposits bearing interest: | | | | |
| (i) राष्ट्रीय रक्षा निधि | (i) National Defence Fund. | 6,73,30 | 3,99,00 | 4,15,00 | 3,55,00 |
| (ii) नौवहन विकास निधि की जमा रकमें | (ii) Deposits of Shipping Development Fund. | 120,29,11 | 148,99,78 | 138,01,88 | 153,36,72 |
| (iii) अन्य जमा रकमें | (iii) Other Deposits. | 131,23,01 | 21,57 | 3,27,62 | 1,96,26 |
| जोड़ — सब्याज जमा रकमें | Total - Deposits bearing interest. | 258,25,42 | 153,20,35 | 145,44,50 | 158,87,98 |
| (ख) निर्ब्याज जमा रकमें | (b) Deposits not bearing interest: | | | | |
| (i) सिविल जमा रकमें | (i) Civil Deposits. | 1811,32,43 | 1282,97,31 | 1183,92,70 | 1176,53,89 |
| (ii) स्थानीय निधियों की जमा रकमें | (ii) Deposits of Local Funds.. | 1,32,55 | 1,05,88 | 1,10,37 | 1,37,18 |
| (iii) भारत-अमरीका करार 1974 के अन्तर्गत खाते | (iii) Accounts under Indo-US Agreement, 1974.. | 63,17,32 | 15,30,00 | 18,40,00 | 11,90,00 |
| (iv) अन्य जमा रकमें | (iv) Other Deposits. | 303,55,28 | 294,06,01 | 369,76,26 | 349,59,24 |
| जोड़— निर्ब्याज जमा रकमें | Total - Deposits not bearing interest. | 2179,37,58 | 1593,39,20 | 1573,19,33 | 1539,40,31 |

## विवरण III — भारत का लोक खाता — प्राप्तियां
## STATEMENT III - PUBLIC ACCOUNT OF INDIA - RECEIPTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (ग) अग्रिम | (c) Advances. | 969,38,06 | 896,78,60 | 1023,67,02 | 1028,66,22 |
| जोड़—जमा रकमें और अग्रिम | TOTAL — DEPOSITS AND ADVANCES. | 3407,01,06 | 2643,38,15 | 2742,30,85 | 2726,94,51 |
| (घ) उचंत और विविध | D. SUSPENSE AND MISCELLANEOUS: | | | | |
| उचंत खाते (निवल) | Suspense Accounts (Net). | .. | .. | 82,74,29 | .. |
| चैक और बिल (निवल) | Cheques and Bills (Net). | 36,79,94 | .. | 129,25,00 | .. |
| विभागीय शेष (निवल) | Departmental Balances (Net). | .. | .. | 51,08,00 | .. |
| रोकड़ बाकी निवेश खाता (निवल) | Cash Balance Investment Account (Net). | 83,66 | .. | 2,18,70 | 6,18 |
| रिजर्व बैंक के पास जमा रकमें | Deposits with Reserve Bank: | | | | |
| सिविल | Civil. | 2566,06,23 | .. | .. | .. |
| रेलवे | Railways. | (-)209,80,90 | (-)146,60,83 | (-)211,84,87 | (-) 220,43,10 |
| डाक-तार | Posts & Telegraphs. | 124,52,47 | 190,99,36 | 102,35,34 | 6,19,79 |
| रक्षा सेवाएं | Defence Services. | (-)2480,77,80 | (-)2535,37,06 | (-)2632,06,22 | (-) 2760,53,33 |
| अन्य देशों की सरकारों के पास खाते | Accounts with Governments of other countries. | 35,19 | 1,59,24 | 1,81,07 | 1,81,12 |
| विविध सरकारी खाता | Miscellaneous Government Account. | 81,17,32 | .. | 1,57,63 | 71,68 |
| अन्य उचंत और विविध खाते | Other Suspense and Miscellaneous Accounts. | .. | 28,60,10 | 37,46,45 | 37,45,31 |
| जोड़—उचंत और विविध | TOTAL-SUSPENSE AND MISCELLANEOUS. | 119,16,11 | (-)2460,79,19 | (-)2435,44,61 | (-) 2934,72,35 |
| (ङ) प्रेषित रकमें | E. REMITTANCES: | | | | |
| (i) मनी आर्डर | (i) Money Orders. | 959,43,59 | 910,00,00 | 1008,00,00 | 1110,00,00 |
| (ii) अन्य प्रेषित रकमें | (ii) Other Remittances. | 260,07,69 | 185,05,00 | 240,02,00 | 195,02,00 |
| जोड़ — प्रेषित रकमें | TOTAL-REMITTANCES. | 1219,51,28 | 1095,05,00 | 1248,02,00 | 1305,02,00 |
| जोड़ —लोक खाता प्राप्तियां | TOTAL-PUBLIC ACCOUNT RECEIPTS. | 7493,30,84 | 4418,66,45 | 5109,85,20 | 4752,76,84 |
| कुल जोड़ — (I+II+III) | GRAND TOTAL-(I+II+III) | 31664,95,69 | 29378,23,56 | 31621,28,36 | 33816,37,79 |
| रोकड़ बाकी | CASH BALANCE. | *317,41,65 | 52,76,60 | *797,02,94 | 52,00,77 |
| जोड़ | TOTAL | 31982,37,34 | 29431,00,16 | 32418,31,30 | 33868,38,56 |

*भारतीय रिजर्व बैंक द्वारा दी गई सूचना के अनुसार
As reported by the Reserve Bank of India.

## विवरण III — भारत का लोक खाता - भुगतान
## STATEMENT III — PUBLIC ACCOUNT OF INDIA - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| क. अल्प बचतें, भविष्य निधियां आदि | A. SMALL SAVINGS, PROVIDENT FUNDS, ETC. | | | | |
| (क) अल्प बचतें | (a) Small Savings. | 1159,44,44 | 988,62,00 | 1267,50,00 | 1435,50,00 |
| (ख) भविष्य निधियां | (b) Provident Funds: | | | | |
| (i) सरकारी भविष्य निधियां | (i) State Provident Funds. | 249,27,99 | 204,28,24 | 230,72,46 | 338,71,73 |
| (ii) गैर सरकारी भविष्य निधियां | (ii) Public Provident Funds. | 74,45 | 50,00 | 2,00,00 | 2,50,00 |
| जोड़—भविष्य निधियां | Total - Provident Funds. | 250,02,44 | 204,78,24 | 232,72,46 | 341,21,73 |
| (ग) अन्य खाते | (c) Other Accounts: | | | | |
| (i) डाक बीमा और जीवन वार्षिकी निधि | (i) Postal Insurance and Life Annuity Fund. | 4,46,36 | 4,15,00 | 5,48,04 | 5,55,00 |
| (ii) परिवार पेंशन-व-जीवन बीमा निधि | (ii) Family Pension-cum-Life Assurance Fund. | 4,44 | 1,02,15 | 57,53 | 82,72 |
| (iii) अन्य मदें | (iii) Other Items. | 27,95,21 | 17,45,83 | 52,43,91 | 49,91,19 |
| जोड़—अन्य खाते | Total - Other Accounts. | 32,46,01 | 22,62,98 | 58,49,48 | 56,28,91 |
| जोड़—अल्प बचतें, भविष्य निधियां आदि | TOTAL - SMALL SAVINGS, PROVIDENT FUNDS, ETC. | 1441,92,89 | 1216,03,22 | 1558,71,94 | 1833,00,64 |
| ख. आरक्षित निधियां | B. RESERVE FUNDS | | | | |
| (क) सब्याज आरक्षित निधियां | (a) Reserve Funds bearing interest: | | | | |
| (i) मूल्यह्रास आरक्षित निधियां — रेलवे | (i) Depreciation Reserve Funds - Railways. | 124,56,55 | 130,00,00 | 130,00,00 | 145,85,00 |
| (ii) रेलवे राजस्व आरक्षित निधि | (ii) Railway Revenue Reserve Fund. | 170,02,36 | 164,04,64 | 164,04,64 | 180,55,28 |
| (iii) रेलवे विकास निधि | (iii) Railway Development Fund. | 23,65,06 | 25,96,70 | 25,73,71 | 27,38,96 |
| (iv) रेलवे पेंशन निधि | (iv) Railway Pension Fund. | 30,01,75 | 25,00,00 | 37,60,63 | 38,18,09 |
| (v) रेलवे दुर्घटना मुआवज़ा, सुरक्षा और यात्री सुविधा निधि | (v) Railway Accident Compensation, Safety and Passenger Amenities Fund. | 83,73 | 3,65,60 | 3,27,35 | 6,20,50 |
| (vi) रेलवे कर्मचारी हित निधि | (vi) Railway Staff Benefit Fund. | 1,27,19 | 1,36,84 | 1,52,07 | 1,52,93 |
| (vii) डाक-तार राजस्व आरक्षित निधि | (vii) Posts and Telegraphs Revenue Reserve Fund. | 4,75,34 | 12,20,46 | 12,32,02 | .. |
| (viii) डाक-तार पूंजी आरक्षित निधि | (viii) Posts and Telegraphs — Capital Reserve Fund. | 47,28 | 44,09,68 | 96,33,74 | 166,85,90 |
| (ix) अन्य आरक्षित निधियां | (ix) Other Reserve Funds. | 1,75,06 | 37,50 | 40,16 | 43,55 |
| जोड़—सब्याज आरक्षित निधियां | Total - Reserve Funds bearing Interest. | 357,34,32 | 406,71,42 | 471,24,32 | 567,00,21 |

विवरण III — भारत का लोक खाता - भुगतान
STATEMENT III - PUBLIC ACCOUNT OF INDIA - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (ख) निर्व्याज ब्यारक्षित निधियां | (b) Reserve Funds not bearing interest: | | | | |
| (i) केन्द्रीय सड़क निधि | (i) Central Road Fund. | 6,47,79 | 7,96,81 | 7,87,45 | 8,98,18 |
| (ii) खान कल्याण निधियां | (ii) Mines Welfare Funds. | 8,38,61 | 11,02,52 | 11,50,61 | 12,32,30 |
| (iii) रेलवे सुरक्षा निर्माण कार्य निधि | (iii) Railway Safety Works Fund. | 1,00,16 | 3,50,00 | 3,50,00 | 3,50,00 |
| (iv) अन्य ब्यारक्षित निधियां | (iv) Other Reserve Funds. | 5,34,87 | 4,19,05 | 6,92,26 | 7,92,94 |
| जोड़—निर्व्याज ब्यारक्षित निधियां | Total - Reserve Funds not bearing interest. | 21,21,43 | 26,68,38 | 29,80,32 | 32,73,42 |
| जोड़—ब्यारक्षित निधियां | TOTAL - RESERVE FUNDS. | 378,55,75 | 433,39,80 | 501,04,64 | 599,73,63 |
| (ग) जमा रकमें और अग्रिम | C. DEPOSITS AND ADVANCES. | | | | |
| (क) सब्याज जमा रकमें | (a) Deposits bearing interest: | | | | |
| (i) राष्ट्रीय रक्षा निधि | (i) National Defence Fund. | 6,68,78 | 2,50,00 | 2,00,00 | 2,00,00 |
| (ii) नौवहन विकास निधि की जमा रकमें | (ii) Deposits of Shipping Development Fund. | 109,47,03 | 148,99,78 | 140,30,88 | 153,36,72 |
| (iii) अन्य जमा रकमें | (iii) Other Deposits. | 48,90,63 | 20,68 | 11,60 | 13,88 |
| जोड़—सब्याज जमा रकमें | Total - Deposits bearing interest. | 165,06,44 | 151,70,46 | 142,42,48 | 155,50,60 |
| (ख) निर्व्याज जमा रकमें | (b) Deposits not bearing interest: | | | | |
| (i) सिविल जमा रकमें | (i) Civil Deposits. | 2101,20,90 | 1230,08,66 | 1033,82,33 | 1111,12,14 |
| (ii) स्थानीय निधियों की जमा रकमें | (ii) Deposits of Local Funds. | 1,54,41 | 85,27 | 94,74 | 1,17,61 |
| (iii) भारत-अमरीका करार, 1974 के अन्तर्गत खाते | (iii) Accounts under Indo-US Agreement, 1974. | 108,35,72 | 68,00,00 | 63,63,00 | 56,90,00 |
| (iv) अन्य जमा रकमें | (iv) Other Deposits. | 276,04,95 | 270,66,19 | 369,91,17 | 351,57,79 |

## विवरण III – भारत का लोक खाता - भुगतान
## STATEMENT III - PUBLIC ACCOUNT OF INDIA - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| जोड़–निर्ब्याज जमा रकमें | Total - Deposits not bearing interest. | 2487,15,98 | 1569,60,12 | 1468,31,24 | 1520,77,54 |
| (ग) अग्रिम | (c) Advances. | 942,26,74 | 907,42,77 | 1031,70,17 | 1037,79,67 |
| जोड़–जमा रकमें और अग्रिम | TOTAL - DEPOSITS AND ADVANCES. | 3594,49,16 | 2628,73,35 | 2642,43,89 | 2714,07,81 |
| (घ) उचंत और विविध | D. SUSPENSE AND MISCELLANEOUS | | | | |
| उचंत खाता (निवल) | Suspense Account(Net). | 53,48,30 | 67,33,91 | .. | 56,32,97 |
| चैक और बिल (निवल) | Cheques and Bills(Net). | .. | 60,00,00 | .. | 58,96,70 |
| विभागीय बाकी (निवल) | Departmental Balances (Net). | 129,41,97 | 50,49,65 | .. | 30,78,80 |
| रोकड़ बाकी निवेश खाता (निवल) | Cash Balance Investment Account (Net). | .. | .. | .. | .. |
| रिजर्व बैंक के पास जमा रकमें | Deposits with Reserve Bank: | | | | |
| सिविल | Civil. | 2566,65,50 | .. | .. | .. |
| रेलवे | Railways. | (-) 208,88,23 | (-) 146,60,83 | (-) 211,84,87 | (-) 220,43,10 |
| डाक-तार | Posts and Telegraphs. | 124,52,47 | 190,99,36 | 102,35,34 | 6,19,79 |
| रक्षा सेवाएं | Defence Services. | (-) 2479,10,10 | (-) 2535,37,06 | (-) 2632,06,22 | (-) 2760,53,33 |
| अन्य देशों की सरकारों के पास खाते | Accounts with Governments of other countries. | 1,09,44 | 1,52,94 | 1,87,19 | 1,86,07 |
| विविध सरकारी खाता | Miscellaneous Government Account. | 4,70 | 11,30 | 3,54,05 | 6,71,01 |
| अन्य उचंत और विविध खाते | Other Suspense and Miscellaneous Accounts. | 5,79,52 | 22,99,08 | 24,80,00 | 24,60,35 |
| जोड़– उचंत और विविध | TOTAL-SUSPENSE AND MISCELLANEOUS. | 193,03,57 | (-) 2288,51,65 | (-) 2711,34,51 | (-) 2795,50,74 |

## विवरण III – भारत का लोक खाता – भुगतान
## STATEMENT III - PUBLIC ACCOUNT OF INDIA - DISBURSEMENTS

(हजार रुपए) (In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (ङ) प्रेषित रकमें | E. REMITTANCES | | | | |
| (i) मनी आर्डर | (i) Money Orders. | 945,84,12 | 910,00,00 | 1008,00,00 | 1110,00,00 |
| (ii) अन्य प्रेषित रकमें | (ii) Other Remittances. | 274,67,97 | 135,17,34 | 181,36,00 | 181,27,34 |
| जोड़–प्रेषित रकमें | TOTAL-REMITTANCES. | 1220,52,09 | 1045,17,34 | 1189,36,00 | 1291,27,34 |
| जोड़– लोक खाता भुगतान | TOTAL-PUBLIC ACCOUNT DISBURSEMENTS. | 6828,53,46 | 3034,82,06 | 3180,21,96 | 3642,58,68 |
| कुल जोड़–(I + II + III) | GRAND TOTAL -(I+II+III). | 31185,34,40 | 29378,55,44 | 32366,30,53 | 33818,10,18 |
| रोकड़ बाकी | CASH BALANCE. | *797,02,94 | 52,44,72 | 52,00,77 | 50,28,38 |
| जोड़ | TOTAL | 31982,37,34 | 29431,00,16 | 32418,31,30 | 33868,38,56 |

*भारतीय रिजर्व बैंक द्वारा दी गई सूचना के अनुसार
As reported by the Reserve Bank of India.

# Budget at a Glance

GOVERNMENT OF INDIA

# BUDGET AT A GLANCE

# (1977-78)

[June, 1977]

वित्त मंत्रालय
MINISTRY OF FINANCE
बजट प्रभाग
BUDGET DIVISION
117-118

# BUDGET
## 1977-78

This document presents the Budget estimates in broad aggregates to facilitate easy understanding of the Budget.

The estimates have been framed on the basis of the accounting classification prescribed under article 150 of the Constitution. The classification groups Government receipts under Tax Revenue and Non-Tax Revenue and expenditures under General Services (which are indispensable to the existence of an organised State, such as Parliament, tax collection, police and defence), Social and Community Services (covering basic social services to individuals and the community at large, such as education and health), and Economic Services (dealing with expenditures connected with production and distribution such as agriculture, industry, power and transport).

The pictorial diagrams at pages 2 and 3 represent the proportion of receipts and expenditures under different sectors. The Development outlay indicated therein comprises the Plan outlay, and non-Plan outlays under the sectors of Social & Community Services and Economic Services.

Budget at a Glance at page 4 gives the summary of receipts and disbursements. The four statements at pages 5 to 8 give the broad details of tax and non-tax revenue, revenue disbursements, capital receipts and capital disbursements. Total resources transferred to State and Union territory Governments are shown at page 9. The Plan outlay for 1977-78 is given at page 10.

A brief note on the Budget Estimates 1977-78 is at page 11.

## BUDGET 1977-78
## THE RUPEE COMES FROM

| | Rs. crores | | Rs. crores |
|---|---|---|---|
| Excise | 3501 | Loan repayments | 1803 |
| Customs | 1730 | Non tax revenue | 2335 |
| Corporation Tax | 1298 | Market loans, Small savings & Provident funds | 1693 |
| Income Tax | 353 | External loans | 894 |
| Other Taxes | 337 | Other receipts | 1552 |
| | | Deficit | 72 |
| Tax Revenue | 7219 | Deficit | 8349 |

Tax revenue is exclusive of States' share of taxes and duties amounting to Rs. 1802 crores.

## BUDGET 1977-78
## THE RUPEE GOES TO

| | Rs. crores | | Rs. crores |
|---|---|---|---|
| Plan : | | Defence | 2752 |
| Central Plan 3978) | | Interest payments | 1600 |
| State and U.T. Plans 1812) | 5790 | Statutory & Other Transfers to State & U.T. Governments | 957 |
| Other Developmental Expenditure | 3072 | Other Expenditure | 1397 |
| Development | 8862 | | 6706 |

Transfers to States are exclusive of share of taxes and duties amounting to Rs. 1802 crores.

**Statement I**

**Budget at a Glance**

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **REVENUE RECEIPTS** | | | |
| Tax Revenue | 7883 | 8081 | 8879 +142* |
| Less—States' Share of Tax Revenue | 1626 | 1689 | 1790 +12* |
| Net—Centre's Tax Revenue | 6257 | 6392 | 7089 +130* |
| Non-Tax Revenue | 1962 | 2115 | 2335 |
| Total—Centre's Revenue | 8219 | 8507 | 9424 +130* |
| **CAPITAL RECEIPTS** | | | |
| Loan Recoveries | 1497 | 1590 | 1803 |
| Market Loans (Net) | 535 | 849 | 1000 |
| External Loans (Net) | 815 | 734 | 894 |
| Other Receipts | 1576 | 2079 | 2245 |
| Total—Capital Receipts | 4423 | 5252 | 5942 |
| Total Receipts | 12642 | 13759 | 15366 +130* |
| Overall Deficit | 328 | 425 | 202 —130* |
| | | | 72 |

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **REVENUE DISBURSEMENTS** | | | |
| General Services | 2224 | 2324 | 2609 |
| Defence Services | 2286 | 2374 | 2476 |
| Social and Community Services | 578 | 622 | 713 |
| Economic Services | 1169 | 1525 | 1775 |
| Grants-in-aid to States etc. | 1433 | 1709 | 1914 |
| Total Revenue Disbursements | 7690 | 8554 | 9487 |
| Revenue Surplus+ Deficit— | +529 | —47 | —63 +130* |
| **CAPITAL DISBURSEMENTS** | | | |
| General Services | 22 | 90 | 243 |
| Defence Services | 258 | 241 | 276 |
| Social and Community Services | 93 | 90 | 117 |
| Economic Services | 1516 | 1582 | 1644 |
| Loans and Advances | 3391 | 3627 | 3801 |
| Total—Capital Disbursements | 5280 | 5630 | 6081 |
| Total Disbursements | 12970 | 14184 | 15568 |

*Effect of Budget proposals.

**Statement II**
**Details of Revenue Receipts**

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| A. Tax Revenue | | | |
| Customs | 1506.75 | 1490.45 | 1733.52<br>—4.05* |
| Union Excise Duties | 4093.30 | 4176.60 | 4549.92<br>+57.86* |
| Corporation Tax | 1025.00 | 1113.00 | 1243.00<br>+55.20* |
| Income Tax | 957.00 | 965.00 | 1015.00<br>+23.20* |
| Estate Duty | 8.75 | 10.75 | 10.75 |
| Taxes on Wealth | 52.00 | 59.00 | 45.00<br>+9.90* |
| Interest Tax | 85.00 | 90.00 | 99.00 |
| Gift Tax | 4.75 | 5.35 | 5.50 |
| Other Heads | 150.24 | 170.78 | 177.23 |
| Gross Tax Revenue | 7882.79 | 8080.93 | 8878.92<br>+142.11* |
| Less—States' share of Taxes and Duties | 1625.61 | 1689.23 | 1789.61<br>+12.06* |
| Union Excise Duties | 969.09 | 1027.38 | 1091.70<br>+15.56* |
| Income Tax | 648.78 | 652.22 | 688.30<br>—3.50* |
| Estate Duty | 7.74 | 9.63 | 9.61 |
| Net Tax Revenue | 6257.18 | 6391.70 | 7089.31<br>+130.05* |
| B. Non-Tax Revenue | | | |
| Interest Receipts | 1056.43 | 1109.93 | 1223.57 |
| Dividends and Profits | 225.57 | 234.80 | 260.70 |
| Other Non-Tax Revenue | 680.30 | 770.59 | 850.28 |
| Total Non-Tax Revenue | 1962.30 | 2115.32 | 2334.55 |
| Total Revenue Receipts | 8219.48 | 8507.02 | 9423.86<br>+130.05* |

*Effect of Budget proposals.

2476 ✓
276
2752

Statement III

Details of Revenue Disbursements

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. General Services | 4510.39 | 4698.10 | 5084.75 |
| Organs of State | 90.68 | 82.51 | 76.68 |
| Fiscal Services | 279.49 | 324.01 | 330.67 |
| Interest Payments | 1351.86 | 1391.11 | 1600.25 |
| Administrative Services | 361.06 | 393.20 | 409.79 |
| Pensions and Misc. General Services | 141.67 | 133.81 | 191.10 |
| Defence Services (net) | 2285.63 | 2374.46 | 2476.26 |
| 2. Social & Community Services | 577.71 | 622.07 | 712.66 |
| 3. Economic Services | 1168.66 | 1525.19 | 1775.52 |
| General Economic Services | 252.72 | 352.67 | 382.70 |
| Agriculture and Allied Services | 447.77 | 719.09 | 790.48 |
| Industry and Minerals | 262.78 | 254.71 | 384.26 |
| Water and Power Development | 106.33 | 92.27 | 108.73 |
| Transport and Communications | 99.06 | 106.45 | 109.35 |
| 4. Grants-in-aid and Contributions etc. | 1432.86 | 1708.49 | 1913.93 |
| Grants-in-aid to State and Union territory Governments | 1367.27 | 1642.71 | 1841.44 |
| Aid to other countries | 49.51 | 48.87 | 55.22 |
| Other Grants & Contributions | 16.08 | 16.91 | 17.27 |
| Total Revenue Disbursements | 7689.62 | 8553.85 | 9486.86 |

Statement IV

Details of Capital Receipts

(In Crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| Less-Repayments | 391.29 | 373.76 | 400.55 |
| 3. Recovery of Loans and Advances | 1497.00 | 1590.31 | 1803.18 |
| State and Union territory Governments | 730.00 | 790.31 | 958.18 |
| Others | 767.00 | 800.00 | 845.00 |
| 4. Small Savings | 390.50 | 410.00 | 425.00 |
| 5. Provident Funds | 190.67 | 190.38 | 267.57 |
| 6. Special Deposits of Non-Government Provident Funds | 100.00 | 150.00 | 250.00 |
| 7. Other Receipts | 894.43 | 1328.04 | 1302.60@ |
| Total—Capital Receipts | 4422.51 | 5251.31 | 5942.13 |

*Excludes Rs. 100 crores of ad hoc treasury bills converted into dated securities.

@Includes borrowings of Rs. 800 crores against drawal of foreign exchange reserves and Rs. 130 crores against accretions under the compulsory deposit schemes.

Statement V

Details of Capital Disbursements

(In Crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. General Services | 280.44 | 330.36 | 518.62 |
| Defence Services | 258.37 | 240.54 | 275.27 |
| Other General Services | 22.07 | 89.82 | 243.35 |
| 2. Social and Community Services | 93.29 | 90.15 | 117.14 |
| 3. Economic Services | 1515.54 | 1582.47 | 1644.39 |
| General Economic Services | 27.21 | 36.77 | 49.39 |
| Agriculture and Allied Services | 26.54 | 98.69 | —209.83* |
| Industry and Minerals | 900.68 | 922.06 | 1131.76 |
| Water and Power Development | 137.84 | 120.29 | 187.19 |
| Transport and Communications (Other than Railways and Posts and Telegraphs) | 149.82 | 129.20 | 138.58 |
| Railways | 259.50 | 258.70 | 304.95 |
| Posts and Telegraphs | 13.95 | 16.76 | 42.35 |
| 4. Loans and Advances | 3390.77 | 3626.52 | 3800.75 |
| Loans and Advances to State and Union territory Governments | 1435.75 | 1503.36 | 1796.78 |
| Loans for Social and Community Services | 20.51 | 24.07 | 24.14 |
| Loans for Economic Services | 1512.46 | 1765.41 | 1668.31 |
| Advances to Foreign Governments | 374.90 | 257.70 | 252.22 |
| Other loans | 47.15 | 75.98 | 59.30 |
| Total Capital Disbursements | 5280.04 | 5629.50 | 6080.90 |

*After taking into account recovery of Rs. 250 crores from the Food Corporation of India towards value of stock of fertilisers transferred to it on 1-3-1976.

**Statement VI**

**Resources transferred to State and Union territory Governments**

(In Crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. States' share of Taxes and Duties | 1626 | 1689 | 1802 |
| Union Excise Duties | 969 | 1027 | 1107 |
| Income Tax | 649 | 652 | 685 |
| Estate Duty | 8 | 10 | 10 |
| 2. Statutory and other Transfers | 734 | 729 | 957 |
| Grants | 582 | 579 | 655 |
| Loans | 152 | 150 | 302 |
| 3. Assistance for Development outside Plan | 454 | 583 | 508 |
| Grants | 77 | 157 | 108 |
| Loans | 377 | 426 | 400 |
| 4. Assistance for State and Union territory Plans | 1258 | 1386 | 1573* |
| Grants | 450 | 564 | 623 |
| Loans | 808 | 822 | 950 |
| 5. Assistance for Central & Centrally sponsored Plan Schemes | 357 | 447 | 600 |
| Grants | 258 | 342 | 455 |
| Loans | 99 | 105 | 145 |
| 6. Total Grants and Loans (2+3+4+5) | 2803 | 3145 | 3638 |
| Grants | 1367 | 1642 | 1841 |
| Loans | 1436 | 1503 | 1797 |
| 7. Less Recovery of loans and advances | 730 | 790 | 958 |
| 8. Net resources transferred to State and Union territory Governments (1+6—7) | 3699 | 4044 | 4482 |

N.B. The Union territories included in the above statement are those which have Legislatures.

*In addition, in the Budget for 1977-78 Rs. 114 crores are provided for Plan Outlay of Union territories without Legislature, Rs. 15 crores for Plan Schemes of the North Eastern Council and Rs. 110 crores for Rural Electrification Corporation. Thus, the total provision in the Budget for 1977-78 for assistance towards State and Union territory Plans amounts to Rs. 1812 crores.

**Statement VII**

**Plan Outlay**

(In Crores of Rupees)

| | 1976-77 | 1977-78 |
|---|---|---|
| 1. Central Plan | 3347 | 3978 |
| 2. Central assistance for State Plans | 1294 | 1645 |
| 3. Union territory Plan provision in the Budget | 118 | 167 |
| 4. Total Plan provision in the Budget | 4759 | 5790 |
| 5. Extra Budgetary Resources for Central Plan | 743 | 961 |
| 6. Total Central Plan (1+5) | 4090 | 4939 |
| 7. *Central Plan provision in the Budget* | | |
| General Services | 3 | 12 |
| Social and Community Services | 428 | 597 |
| Economic Services : | | |
| General Economic Services | 72 | 78 |
| Agriculture and Allied Services | 295 | 491@ |
| Industry and Minerals | 1800 | 1939 |
| Water and Power Development | 152 | 210* |
| Transport and Communications | 597 | 651 |
| | 3347 | 3978 |

@Excludes Rs. 26 crores for agricultural credit cooperatives and Rs. 8 crores for integrated rural development programme provided under General Economic Services.

*Excludes Rs. 110 crores for Rural Electrification Corporation provided as part of Central assistance for State Plans.

## BUDGET ESTIMATES 1977-78

Receipts next year, net of States' share of taxes and duties, are estimated at Rs. 15496 crores, and Expenditure at Rs. 15568 crores, leaving a defiicit of Rs. 72 crores.

Gross Tax Revenue is estimated at Rs. 9021 crores. The States' share of taxes and duties will be Rs. 1802 crores.

Thus, the next Tax Revenue of the Central Government will be Rs. 7219 crores comprising Union Excise Duties Rs. 3501 crores, Customs Rs. 1730 crores, Corporation Tax Rs. 1298 crores, Income Tax Rs. 353 crores, and other Taxes and Duties Rs. 337 crores.

Non-tax revenue including interest and dividend receipts will be Rs. 2335 crores. Market loans are estimated at Rs. 1000 crores, External loans Rs. 894 crores and loan Repayments Rs. 1803 crores. Small Savings and Provident Fund collections together are placed at Rs. 693 crores. Other capital receipts are estimated at Rs. 1552 crores.

Total estimated expenditure of Rs. 15568 crores comprises developmental outlay of Rs. 8862 crores (57 per cent), Defence outlay of Rs. 2752 crores interest payments of Rs. 1600 crores, statutory and other trainsfers to State and Union territory Governments of Rs. 957 crores and other expenditure of Rs. 1397 crores.

Developmental outlay of Rs. 8862 crores comprises Rs. 5314 crores on Economic Services, Rs. 854 crores on Social and Community Services and Rs. 2682 crores on assistance to State and Union territory Governments for development purposes as also Rs. 12 crores of Plan expenditure included under General Services. Of this, Rs. 5790 crores will be under the Plan and Rs. 3072 crores outside the Plan. Plan provisions include Rs. 3978 crores for Central Plan, Rs. 1645 crores for Central assistance for State Plan and Rs. 167 crores for Union territory Plan. The Central Plan provision includes substantial allocations to Agriculture (Rs. 525 crores), Industry and Minerals (Rs. 1939 crores), Water and Power Development (Rs. 210 crores, excluding Rs. 110 crores for the Rural Electrification Corporation programmes in the State sector), Transport and Communications (Rs. 651 crores) and Social and Community Services (Rs. 597 crores).

Other expenditure of Rs. 1397 crores which constitutes only 9 per cent of the total expenditure includes organs of State (Rs. 77 crores), principal taxes collection charges (Rs. 110 crores), currency and coinage (Rs. 71 crores), subscription to IMF (Rs. 208 crores), police (Rs. 224 crores), other administrative services (Rs. 186 crores), pensions (Rs. 42 crores), interest on complusory deposits (Rs. 122 crores), aid to other countries (Rs. 82 crores) and miscellaneous loans, including loans to Government servants (Rs. 59 crores).

# Economic Survey, 1976-77

# ERRATA

| *Page No.* | *Para No.* | *Line* | *For* | *Read* |
|---|---|---|---|---|
| 3 | 1.17 | 13 | buffer stock and | buffer stock of foodgrains and |
| 6 | 2.15 | 6 | 2.6 | 3.6 |
| 24 | Second footnote | 3 | account | accounts |
| 38 | 7.9 | 6 | itnernational | international |
| 48 | 8.21 | 5 | 1974-75 and 1975-76 | 1975-76 and 1976-77 |
| 48 | 8.25 | 3 | exist | exists |

Government of India

# ECONOMIC SURVEY

1976-77

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1977

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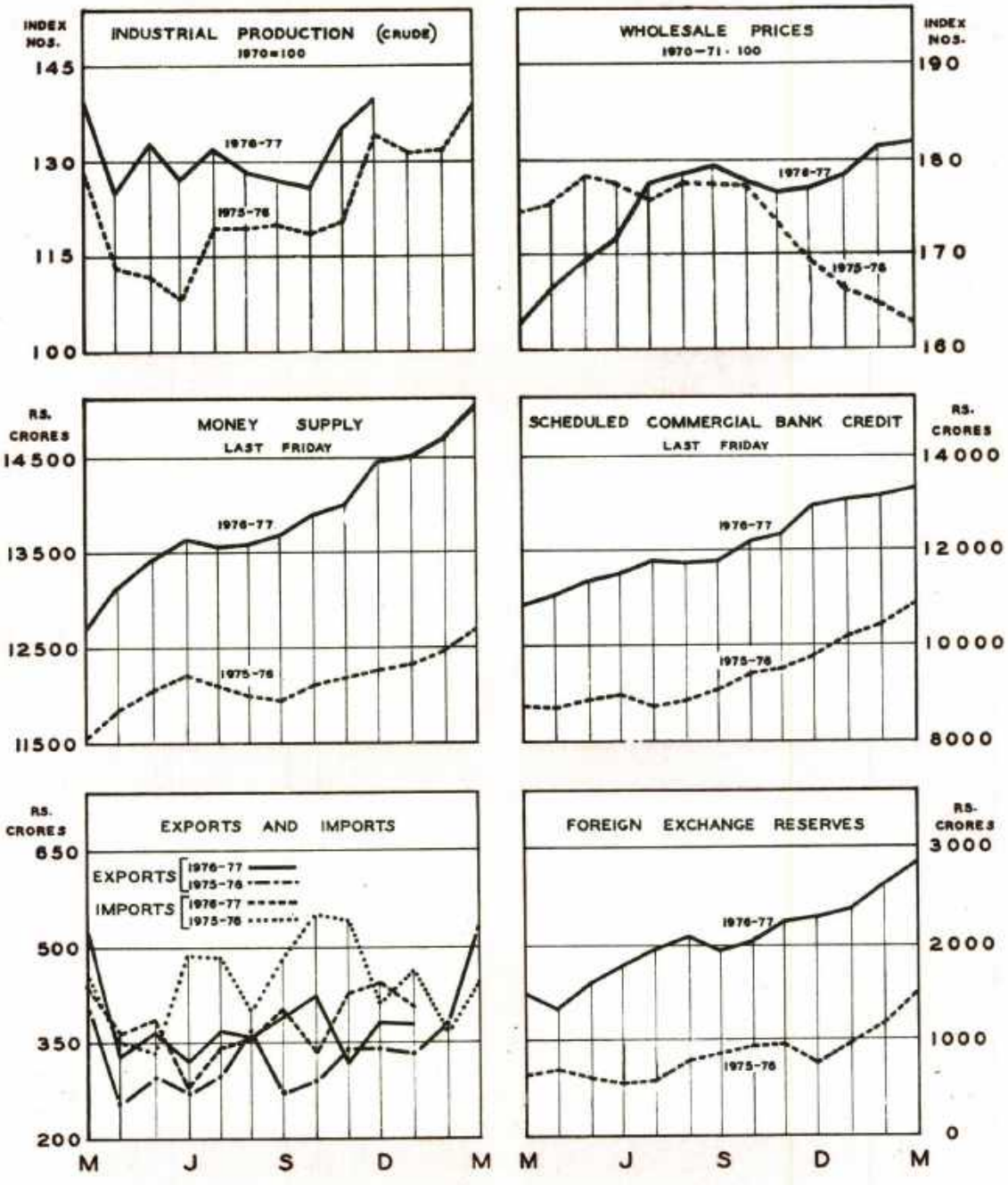
# SELECTED ECONOMIC INDICATORS




MINISTRY OF FINANCE, ECONOMIC DIVISION.

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# CHAPTER I

# THE INDIAN ECONOMY IN 1976-77

## Introduction

1.1 The most important feature of the economic situation in 1976-77 was a reversal of the declining tendency in prices which had begun in September 1974 and continued through the year 1975-76. The Wholesale Price Index (1970-71 = 100) which had declined by 11.6 per cent between September 28, 1974 and March 20, 1976 rose by 11.9 per cent by March 26, 1977. The All India Industrial Workers' Consumer Price Index (1960 = 100) has also showed a tendency to rise during 1976-77 though the increase was of a smaller magnitude. It rose from 286 in March 1976 to 312 in March 1977. This price rise which occurred following the record agricultural production in 1975-76 seemed to be essentially due to the shortfall in the production of a few basic commodities. It also reflects the re-emergence of a substantial imbalance between aggregate demand and supply in the economy.

### Gross National Product, Savings and Investment

1.2 The rate of growth of gross national product during the Fourth Plan period averaged only 3.5 per cent. The rate of growth of gnp in 1974-75 was 0.3 per cent and the quick estimates for 1975-76 indicate a growth rate of 8.5 per cent. Available indicators point to a drop in the growth rate of gnp for 1976-77 to less than 2 per cent, thus giving an annual average rate of growth of 3.5 per cent in this three year period.

1.3 Provisional data available from the Central Statistical Organisation show that gross domestic savings expressed as a percentage of gross national product (at market prices) went up from 17.5 per cent in 1974-75 to 19.4 per cent in 1975-76. This seems to be due to increased household savings as the share of public sector savings has remained more or less the same in these two years. Available data on indicators such as the rate of growth in bank deposits, small savings collections, corporate profits, buoyancy in tax collections and the performance of public sector undertakings all point to the rate of domestic savings in 1976-77 being of the same order as in 1975-76.

1.4 The C.S.O.'s estimates also show a revival in investment in 1975-76 as compared to 1974-75. Gross domestic capital formation as a proportion of gross national product increased from 19.1 per cent in 1974-75 to 20.8 per cent in 1975-76. Judging by the production of investment goods like cement, steel, machinery and the larger disbursement of financial assistance

TABLE 1.1

*Selected Economic Indicators*

| | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 | 1976-77 |
|---|---|---|---|---|---|---|---|---|
| | (Percentage change over previous year) | | | | | | | |
| 1. Gross National Product at 1960-61 prices | 6.4 | 5.8* | 1.2* | —1.1* | 5.4* | 0.3* | 8.5** | 1.5—2.0+ |
| 2. Agricultural production | 6.7 | 7.3 | —0.4 | —8.0 | 10.7 | —3.5 | 15.6 | —5.0—6.0+ |
| 3. Foodgrains production | 5.8 | 9.0 | —3.0 | —7.7 | 7.9 | —4.6 | 21.0 | —8.1+ |
| 4. Industrial production† | 7.4 | 3.0 | 3.3 | 4.0 | 2.0 | 2.8 | 6.1 | 10.6£ |
| 5. Electricity generated | 14.4 | 8.4 | 9.3 | 6.1 | 2.8 | 5.2 | 13.5 | 11.6 |
| 6. Wholesale prices †† | 3.7 | 5.5 | 5.6 | 10.0 | 20.2 | 25.2 | —1.1 | 2.0 |
| 7. Money Supply | 10.8 | 11.2 | 13.1 | 15.9 | 15.4 | 6.9 | 11.3 | 17.1@ |
| 8. Imports (in current prices) | —17.1 | 3.3 | 11.6 | 2.4 | 58.3 | 52.9 | 16.5 | —6.8 |
| 9. Exports (in current prices) | 4.1 | 8.6 | 4.8 | 22.5 | 28.0 | 31.9 | 21.4 | 23.2 |

*Provisional.

**Quick estimates.

+ Anticipated.

†Figures relating to 1969-70 to 1971-72 are derived from 1960 base index and those for subsequent years from 1970 base index.

£April 1976—January 1977 compared to April 1975—January 1976.

††Figures relating to 1969-70 to 1970-71 are derived from 1961-62 base index and those for subsequent years from 1970-71 base index.

@As on March 25, 1977 compared to March 31, 1976.

by term-lending institutions, it appears likely that investment as a proportion of gnp in 1976-77 will turn out to be the same as in 1975-76.

### Agricultural Trends

1.5 The index of agricultural production for 1975-76 showed a record increase of 15.6 per cent and reversed the stagnation in the agricultural sector witnessed between 1971-72 and 1974-75. Unfortunately in 1976-77 agricultural production is likely to have declined by 5-6 per cent.

1.6 It is estimated that the production of foodgrains in the kharif season of 1976-77 was about 67 million tonnes as against 74 million tonnes in 1975-76. The production of rabi foodgrains, however, appears to be satisfactory, particularly in the northern region. While the production of wheat is expected to be close to the level in 1975-76 the output of other rabi foodgrains may show some decline. The total production of foodgrains in 1976-77 is therefore expected to be of the order of 111 million tonnes.

1.7 Commercial crops exhibited a mixed trend in 1975-76. The production of five major oilseeds reached a record level of 10.2 million tonnes due to an extraordinary increase of 36.8 per cent in the output of groundnuts. The production of sugarcane (in terms of gur) and the output of jute and mesta also remained at the level of 1974-75. On the other hand, the output of cotton declined by 14.7 per cent to 61 lakh bales. In 1976-77 the production of jute and mesta staged a remarkable recovery and the combined production is estimated to have increased to about 7 million bales from 5.8 million bales in the previous year. The output of sugarcane (in terms of gur) is also expected to show an increase and be close to 15 million tonnes. On the other hand, the production of oilseeds is likely to show an appreciable decline. The output of raw cotton in 1976-77 is not expected to be higher than in 1975-76.

1.8 The agricultural performance in 1976-77 highlights the fact that, apart from the remarkable performance in 1975-76 due to exceptionally favourable weather conditions, the growth rate in agricultural production in the seventies has been lower than in the sixties and there has been a deceleration in the rate of growth of acreage as well as yield. Without a substantial increase in the rate of growth of agricultural production the problems of rural poverty, unemployment and underemployment will remain as formidable as before. It underlines once again the dependence of India's foodgrain production on satisfactory rainfall and the importance of irrigation as a means of reducing this dependence. It also points to the fact that a great deal of work still needs to be done in order to increase the production of even sugarcane and raw cotton which have shown a promise of increase. Regarding oilseeds the country seems to face the prospect of a sizable shortfall in the medium term, unless vigorous corrective action is taken.

### Industrial Production

1.9 In 1975-76 industrial output went up by 6.1 per cent. Available data for the first ten months of 1976-77 indicate a growth rate of 10.6 per cent, but for the year as a whole the growth rate may be 10 per cent. Industries in which production has increased substantially include transport equipment, chemicals and chemical products, basic metal industries, and non-metallic mineral products. On the other hand, major industries like textiles, particularly cotton textiles, have not shown any great recovery. Capacity utilisation also improved considerably in 1976-77. It was particularly high in industries like steel, phosphatic fertilisers, viscose filament yarn, nylon filament yarn, polyester fibre, paints, copper, lead, ball and roller bearings, machine tools, electric fans, scooters and bicycles.

1.10 In contrast to this encouraging trend in production in 1976-77, the incidence of sickness among industrial undertakings has persisted. In particular, in major industries like cotton textiles, jute textiles, sugar and engineering, significant number of units faced considerable difficulties resulting in closures. Some of the industries had to carry unduly high levels of inventories.

### Prices

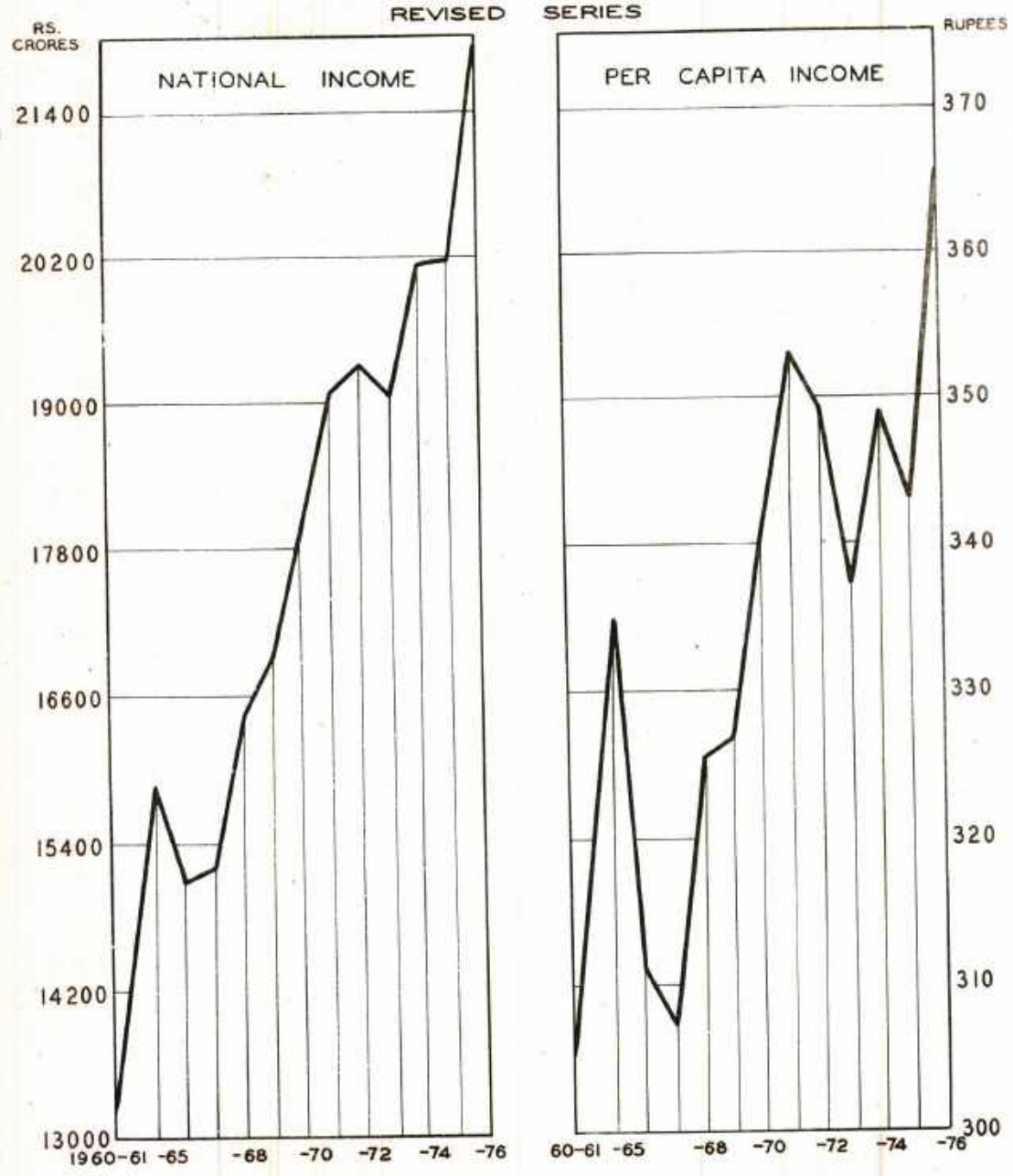
1.11 The wholesale price index which had fallen from a peak of 183.4 for the week ending September 28, 1974 to 162.2 for the week ending March 20, 1976 reversed direction and rose to 181.5 for the week ended March 26, 1977. Thus the decline in the previous eighteen months gave way to an increase of 11.6 per cent over the year ended March 26, 1977. However, the bulk of the increase took place between March 1976 and September 1976 and in the subsequent six-month period the price increase was more moderate. The price rise was primarily the result of a lower production of a few commodities. The re-emergence of a substantial imbalance between aggregate demand and supply, as indicated by the increase in money supply of 17 per cent, also contributed to the pressure on prices.

1.12 The increase in the wholesale price index led to an increase in the consumer price index though to a

# NET NATIONAL PRODUCT

AT 1960-61 PRICES

REVISED SERIES

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smaller extent. Between March 1976 and March 1977 the index rose by 9.1 per cent.

1.13 The price behaviour in 1976-77 again emphasises the substantial impact which fluctuations in agricultural production can have on the price level, particularly when a sharp increase in the monetary resources in the economy has occurred. To achieve price stability under such circumstances, agricultural productivity needs to be raised as fast as possible. In the short run, however, better supply management through the imports and deployment of Government-held stocks seems to be the only way of moderating prices. Government had built up a stock of 18 million tonnes of foodgrains by the end of 1976-77 through procurement and imports. The large buffer stock and the substantial volume of foreign exchange reserves afforded considerable manoeuvrability in this regard. Use was made of this favourable situation during 1976-77 by importing large quantities of edible oils and raw cotton to make up the shortfall in domestic production. The impact of such a policy on the price situation was somewhat limited because the external price of cotton was higher and the prices of edible oils rose sharply in the early part of 1977. Also, releases from stocks of sugar and foodgrains were made to counter rises in the prices of these commodities.

**Monetary Policy**

1.14 Money supply during 1976-77 increased by 17.1 per cent. The most important factor responsible for such a sharp rise was an unprecedented increase in foreign exchange assets of the banking system. The amount of credit extended for buffer stock operations and meeting the increased credit requirements of expanding industrial production also contributed to the growth of money supply. The budgetary operations of the Government did not contribute significantly to the monetary expansion of 1976-77, partly because the financing of food and fertiliser stocks was transferred to the banking system. Credit policy was, therefore, aimed at reducing the scope for credit creation by banks and at the same time ensuring the availability of funds for priority sectors. A number of selective credit controls on commodities such as oilseeds, edible oils and raw cotton, whose prices were soaring were made more stringent. Lendable resources with banks were sought to be reduced by increasing the statutory cash reserve ratio from 4 to 6 per cent of deposit liabilities and by impounding 10 per cent of the incremental deposits between January 14 and April 1, 1977. However, judging by the trend of monetary expansion, monetary policy cannot be said to have been successful in achieving its objectives.

**Balance of Payments**

1.15 The oil price rise in 1973 led to a serious deterioration in the balance of payments of India, from which the country has been recovering gradually. In 1975-76, exports increased by 21.4 per cent while imports increased by 16.5 per cent. There was, however, a significant improvement in the balance of payments because of a spurt in inward remittances, substantial increase in external assistance and a drawal of Rs. 207 crores from the International Monetary Fund. As a result foreign exchange reserves went up by Rs. 881 crores.

1.16 This improvement continued during 1976-77. Exports increased by 23.2 per cent during the year and despite significant efforts at import liberalisation, imports actually declined by 6.8 per cent. Inward remittances, however, continued to increase and the inflow of external assistance during 1976-77 amounted to Rs. 986 crores. India repaid Rs. 303 crores to the IMF during 1976-77 and as a result of all these transactions her foreign exchange reserves increased by Rs. 1371 crores. Government policy has yet to find ways and means of utilising the external reserves for improving the growth performance of the economy.

**Summing up**

1.17 The performance of the economy in 1976-77 was uneven. While the growth rate slumped from the high level achieved in the previous year due to a decline in agricultural production, industrial production showed a performance which it had not recorded for nearly a decade. The hope that the economy had shaken off the stagnation of the first four years of this decade and resumed the path of high growth did not materialise. The behaviour of prices was a matter for concern and the increase in the money supply was uncomfortably large. On the other hand, the performance of the balance of payments was highly encouraging. The large buffer stock and the large volume of foreign exchange reserves enabled Government to undertake better short-term supply management. These two factors and the increase in savings and investment in the economy give room for hope that an investment policy for rapid growth will have to contend with fewer restraints than before. It is of the greatest importance that these favourable factors are used to the utmost advantage in the coming years.

## CHAPTER 2

## THE AGRICULTURAL SITUATION

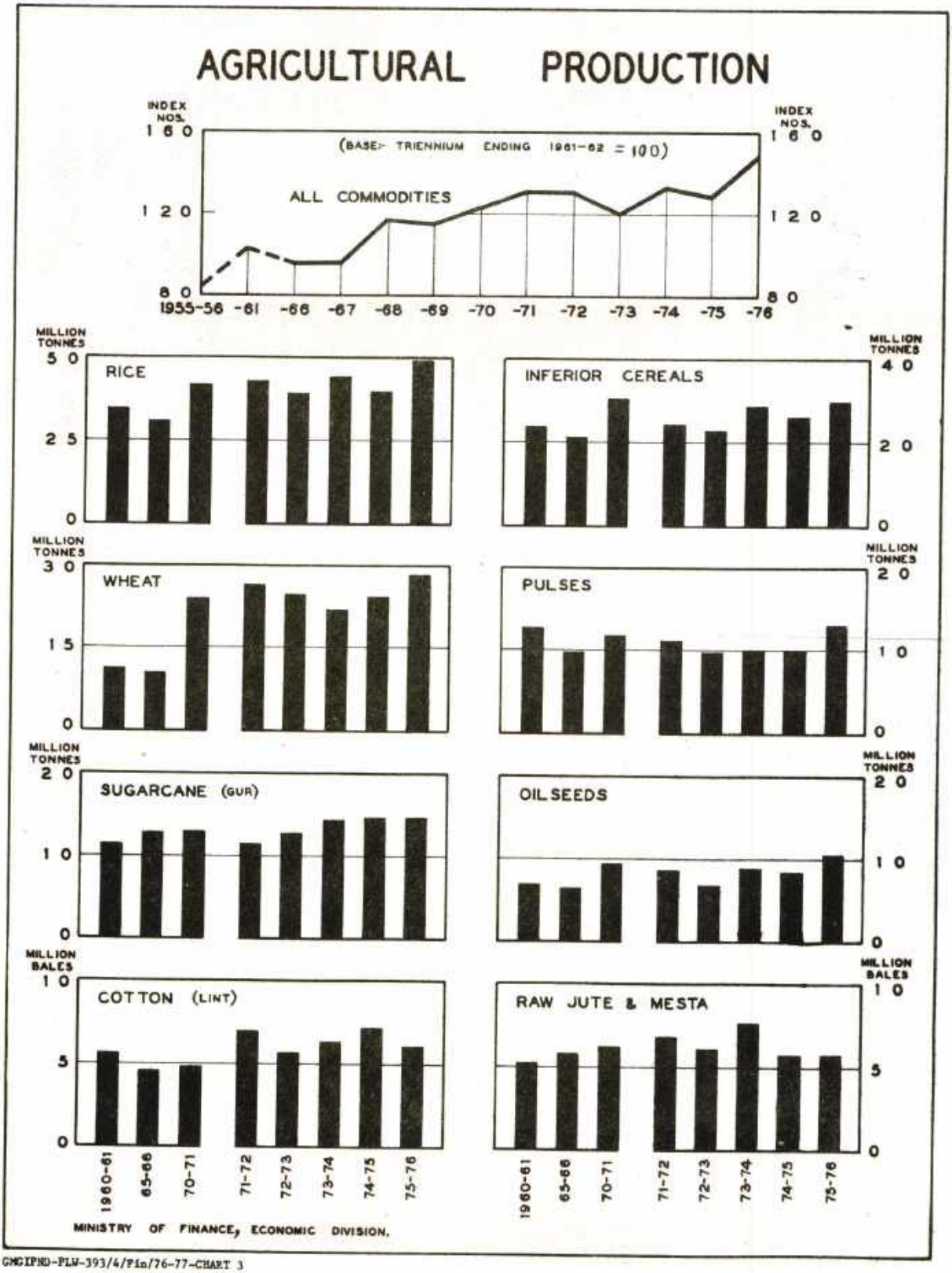
2.1 The most remarkable feature of agricultural production in 1975-76 was the record foodgrain harvest. The output of foodgrains rose to 120.8 million tonnes from a level of 99.8 million tonnes in 1974-75 and exceeded by a handsome margin the target of 114 million tonnes for the year. Not only was the stagnant trend in production in the previous four years reversed in a remarkable manner but the earlier peak of 108.4 million tonnes reached in 1970-71 was surpassed by 11.4 per cent. Because of this record performance the index of agricultural production (triennium ending 1961-62=100) in 1975-76 exceeded by 15.6 per cent the figure of 128.6 for the previous year and contributed principally to the sharp growth of national income.

2.2 Compared to 1974-75, kharif foodgrain production increased by 25.5 per cent and rabi grain production by 14.5 per cent. In fact, increases were achieved in the output of all the foodgrains except jowar. As a result, the index of foodgrains production rose from 124.0 in 1974-75 to 151.1 in 1975-76. The output of rice rose by 25 per cent, from 39.6 million tonnes to 49.5 million tonnes. The output of wheat rose from 24.1 million tonnes to 28.3 million tonnes, reversing the stagnation experienced since 1971-72. The output of coarse grains increased by nearly 3.8 million tonnes, and that of pulses by a little over 3.1 million tonnes from 10 million tonnes in 1974-75, reversing again the declining trend noticed since the sixties. There was a spurt in the production of gram to 5.9 million tonnes from just over 4 million tonnes in 1974-75. What is equally noteworthy was that these increases were registered in all parts of the country.

2.3 Such a sharp rise in a single year is rather unusual and seems partly to be the result of exceptionally good weather. Meteorological records show that such uniformly well distributed rainfall all over the country has not occurred in the last thirty-five years. The large increase in the production of coarse grains and pulses, which are mainly rainfed crops, bears testimony to this. On the other hand, the output of rice and wheat also shows a substantial increase over the previous peaks of 1973-74 and 1971-72 respectively. This would seem to indicate that, in addition to good weather, the greater use of irrigation, high yielding seed varieties, fertilisers and pesticides and modern cultural practices also contributed to the increase in output.

2.4 There was an increase of nearly 2 million hectares in the area under high-yielding varieties of rice. A number of high yielding medium duration varieties for upland cultivation and others like Pankaj and Jagannath suitable for lowland cultivation have been successfully introduced. The large increase in the production of rice suggests that farmers are becoming more confident of exploiting the yield potential of new varieties of seed by adopting better agronomical practices such as timely planting through community nurseries and better water management. There is a steady increase in the area under summer rice and its output. Some success has also been achieved both in the control of diseases as well as in the introduction of more disease resistant varieties. For example, the wheat crop has not suffered any significant damage from rust lately. The successive reductions in the prices of fertilisers, an intensive fertiliser promotion campaign and the better availability of soil moisture seem to have stimulated a recovery in the use of fertiliser from the rabi season of 1975-76. Total consumption of fertiliser was 31 per cent higher than in 1974-75 rabi season and 16 per cent higher than in the rabi season of 1973-74. The area under irrigation also increased by about 2 million hectares. All this would indicate that factors other than good weather also contributed to this unusual increase in foodgrain output. The green revolution seems to be continuing though its progress may be less spectacular than in the past because rice is inherently a more difficult crop to grow than wheat and because the conditions under which rice is grown during the monsoon season are less easily controlled.

2.5 Commercial crops, however, exhibited a mixed trend. The production of the five major oilseeds registered an increase of about 19 per cent and reached a record level of output of 10.2 million tonnes. An extraordinary increase of 36.8 per cent in the output of groundnuts contributed to this. In contrast, the output of rapeseed and mustard fell from 2.3 million tonnes in 1974-75 to 1.9 million tonnes in 1975-76. The production of sugarcane (in terms of gur) was about the same as in 1974-75 at 14.7 million tonnes. The output of jute and mesta also remained at the




GMGIPND-PLW-393/4/Fin/76-77-CHART 3

1974-75 level. On the other hand, the output of cotton declined by 14.7 per cent to 61 lakh bales. This was a great disappointment because the performance in 1974-75 had given some evidence of a break-through in long staple varieties and the possibility of stabilisation of production at a high level.

2.6 Though rain and other climatic factors may be generally favourable, the performance of a crop depends very much on the availability of moisture in the soil and other agro-climatic conditions at critical stages in the growth of the crop. The lack of these factors partly explains the lower output of rapeseed and mustard in U.P., Punjab, and Rajasthan, and of cotton in Maharashtra, Karnataka, Madhya Pradesh, and Andhra Pradesh. Also the area under commercial crops seems to have suffered a marginal decline partly because of the prices which farmers receive. While there is an effective price support regime for cereals and minimum prices are fixed by State Governments for sugarcane delivered to sugar mills, no adequate regime operates in the case of other commercial crops. The area under cotton seems to have suffered particularly because of the inadequate returns received by farmers.

2.7 A noteworthy development of recent years is the emergence of potatoes as an important food crop. The production of potatoes increased by nearly 20 per cent to 7.4 million tonnes in 1975-76. It has shown a steady and high rate of growth in recent years both in terms of area and production, and has assumed an important position in the national food basket. It has also emerged as an item of export.

### Agricultural Production in 1976-77

2.8 If the experience of 1970-71 is any guide, an exceptionally good harvest in any year is not likely to be followed by an equally good crop in the next year. 1976-77 did not turn out to be an exception and weather was again responsible for such an outcome. Though the monsoon was normal, on the whole, its behaviour was erratic and it was not well distributed. Many areas experienced long spells of dry weather. While drought conditions prevailed in States like Kerala, Karnataka, Tamil Nadu and parts of Orissa, Madhya Pradesh, and West Bengal, standing crops were damaged by floods in parts of eastern U.P., and Bihar and cyclonic storms in Andhra Pradesh. The production of rice may be lower in Andhra Pradesh, Karnataka, Kerala, Madhya Pradesh, Orissa, Tamil Nadu and West Bengal. But this may be partly offset by higher production in Punjab and Haryana. The output of kharif jowar may be below 1975-76 level due to a fall in production in Karnataka. The output of bajra is expected to be slightly above the level of 1975-76. On the whole, the production of kharif foodgrains may be around 67 million tonnes as compared to 74 million tonnes in 1975-76.

2.9 The production in the rabi season, however, appears to be good, particularly in the northern region—despite lack of rain in most parts of this region in the post-monsoon season and untimely showers in April. While the production of wheat is likely to remain close to the level of 1975-76, the production of other rabi grains may suffer some decline. The total production of foodgrains in 1976-77 may thus be around 111 million tonnes.

2.10 The production of commercial crops during 1976-77 was again uneven. The production of jute and mesta staged a remarkable recovery and their combined production which was 5.8 million bales in 1975-76 is estimated to be about 7 million bales. It is also estimated that the output of sugarcane will show a slight increase and may be close to 150 million tonnes. The major sugarcane producing State of Uttar Pradesh is reported to have increased both the acreage and production of the crop. On the other hand, it is estimated that the production of oilseeds will show an appreciable decline from the level of 1975-76, confirming the earlier diagnosis that oilseeds production is characterised by violent fluctuations around a stagnant level of production. Groundnut production is expected to be lower largely due to a poor crop in Andhra Pradesh, Karnataka and Tamil Nadu. The prospects for cotton production are also not good. Whereas cotton production is expected to be marginally higher in Punjab and other northern states, the production in the southern states and Maharashtra may be below even the 1975-76 level. As a result, the overall production of cotton is not expected to be higher than the level in 1975-76 which was substantially below the level of 71 lakh bales achieved in 1974-75. The decline in the cotton production is reported to have occurred mainly in long staple varieties whose production had been rising dramatically in the early seventies. This is a disquieting trend and the factors responsible for the same need to be carefully identified and corrective action taken.

2.11 The crop out-turn for 1976-77 has several important lessons. It goes to highlight the fact that Indian agriculture continues to depend on the weather to a large extent and is likely to remain so for quite some time in the future. Despite the record level of production in 1975-76, the growth rate of agricultural production during the seventies so far has been lower as compared to the growth rate achieved during the sixties. This deceleration has occurred both in the rate of growth of acreage as well as yield. Though

the production of foodgrains has been growing faster than population, its rate of growth has fallen considerably short of the targets envisaged in the Plans. Also the production of pulses continues to show a stagnant trend. There has been some improvement in the growth rates of commercial crops, particularly sugarcane, cotton, rapeseed and mustard, but they are far below the rate of growth of population. It is, therefore, necessary to examine the factors responsible for this deceleration and intensify the efforts to achieve a faster rate of development.

2.12 In a country in which only about 25 per cent of the area under cultivation is irrigated, fluctuations in output due to fluctuations in rainfall are unavoidable. Also since a fair proportion of the area under irrigation depends upon well and tank irrigation, the ability to withstand a failure of rain is limited and a serious failure of rain can, therefore, affect the crop out-turn severely. Nevertheless, the expectation that foodgrain output in 1976-77, despite the erratic behaviour of the monsoon, is likely to be higher than the earlier peak of 108 million tonnes in 1970-71 indicates that the part of the agricultural economy which has assured water supply is contributing more to total output. The growing share of rabi production in total foodgrain production—from less than a third in the sixties to two-fifths at present—also underscores the importance of irrigation. Therefore, if foodgrain output is to increase, and the amplitude of fluctuations is to diminish, the highest priority should be given to increasing the area under irrigation. Without an adequate water supply it would be difficult to derive much benefit from high yielding varieties of seeds, increased use of fertilisers and pesticides and improved cultural practices.

2.13 Notwithstanding the basic importance of water for increasing agricultural production the emphasis on extending irrigation facilities has varied. While the expenditure on irrigation accounted for nearly 19 per cent of the outlay in the First Plan because of a few giant irrigation projects, in the subsequent Plans it has accounted for 10-11 per cent of total outlay. More recently, however, the emphasis on irrigation has increased slightly. Currently, an area of 1.2 million hectares is being brought under irrigation every year through major and medium schemes and 1.1 million hectares through minor schemes. It is expected that by the end of 1978-79 an additional area of 11 million hectares would be brought under irrigation of which 5.8 million hectares would be through major and medium schemes. In order to achieve this target, the completion of on-going projects is being speeded up and financial outlays have been suitably enhanced.

2.14 Much more needs to be done if we are to achieve even more rapid progress in this field. Firstly, there is a necessity to set up monitoring cells at project and State levels to keep a proper watch on the progress of on-going projects and speedy removal of bottlenecks. A Central monitoring organisation has been constituted in the Central Water Commission and this has helped to achieve considerable progress in 18 selected projects in 12 States. If such organisations are set up by the State Governments, there is little doubt that progress would be even faster. There is also a need to undertake a conjunctive use of ground water and surface water resources. If there is a balanced use of ground water and surface water resources, surface water irrigation can reach larger areas. A fuller utilisation of ground water resources will not, however, take place if it is left entirely to individual initiative. There is, therefore, an urgent need for Government to draw up an appropriate strategy.

2.15 High priority is, however, being accorded to a more systematic and accelerated exploitation of ground water resources. It is estimated that during the two year period of 1974-76, about 3.6 lakh dug wells and 2.6 lakh tube wells have been constructed and 4 lakh diesel pump sets and 2.6 lakh electric pump sets have been installed benefiting an area of about 17 lakh hectares. The Central Ground Water Board has launched a programme for covering an additional area of about 500,000 sq. kms. with a systematic hydrological survey. Such a survey is necessary to avoid problems like lowering of the water table due to over exploitation, and salination due to indiscriminate use of ground water resources by individuals. At the same time a more satisfactory pace of ground water development will call for a radical transformation of the institutional structure of the rural economy. Fragmentation of land holdings makes it difficult to use available groundwater resources and very often the potential of tubewells is underutilised. Similarly, lack of tenurial security makes farmers unwilling to undertake the necessary investment. These factors also make it difficult for credit institutions to provide the necessary finance. A land consolidation programme is, therefore, one of the more important requirements for a better utilisation of the ground water potential that is available. Also government will have to play an important part in ensuring that tubewells are installed and worked optimally. This also calls for a simultaneous improvement of rural infrastructure facilities.

2.16 One of the problems in making full use of the water resources available has been the inadequate utilisation of the irrigation potential created due to what might be called unsatisfactory water management.

To achieve a more optimal utilisation of irrigation potential, greater attention is being given to command area development. Out of the 60 irrigation commands identified for integrated command area development, 36 command area development authorities have already been set up covering 46 irrigation projects. The programme of work covers modernisation of the irrigation system, provision of main and secondary drains, soil and topographical surveys and planning and designing of on-farm development works. 50 pilot projects of soil and water management have been established in selected command areas and 20 more projects are expected to be established during the next two years. These pilot projects have been established to test, demonstrate and educate the farmers in various improved on-farm development techniques like improvement in water distribution system, channel lining, water control devices, land levelling/shaping, improved drainage system and irrigation practices, better cropping pattern etc. Necessary finance for these on-farm development works is being provided by Government of India. The utmost importance should be attached to the economy's irrigation effort because it will provide the best instrument for expanding employment in rural areas, both when construction is being undertaken and later on when the agricultural potential improves.

2.17 While it has not been possible to eliminate fluctuations in foodgrains output, Government has sought to mitigate the economic impact of such fluctuations through a procurement and buffer stock policy. It has acquired a stock of 18 million tonnes and this prevented the disastrous fall in prices and incomes which the record output would have otherwise led to. At the same time it has acquired a strong instrument for mitigating the hardships that may arise from a future fall in production. By maintaining the incomes for grain farmers it has preserved the incentive to grow more foodgrains. However, the failure of the economy to absorb 121 million tonnes of foodgrains is disquieting. It reflects the inadequate growth of purchasing power and hence the deficiencies in the rate and pattern of development. Measures to use this stock for creating employment and thereby improving consumption need to be devised urgently.

2.18 While the buffer stock increases the manoeuvrability of Government regarding the regulation of the price level the fact that it consists more of wheat than rice (2/3rd, 1/3rd) limits the freedom of operation substantially. The principal foodgrain consumed in the country is rice and, therefore, a larger stock of wheat does not give the same power over prices as rice would have done. For this reason as well a breakthrough in rice becomes a matter of the highest priority.

2.19 It also needs to be emphasised that one of the reasons for the slow growth of irrigation is the poor return on Government investment. While the cost of investment has escalated over time, revenue from irrigation rates does not even cover adequately the maintenance cost of the works. A sustained programme of faster development of irrigation resources has to be self generating and should largely pay for itself. The State Governments have recently shown greater awareness of this important constraint and have started raising the water rates.

2.20 The appreciable step up in the area under irrigation has been accompanied by a faster spread of high-yielding seed varieties as well as a higher consumption of chemical fertilisers. The area under high-yielding varieties jumped from about 26 million hectares in 1974-75 to about 31 million hectares in 1975-76. All the major cereals shared this expansion but the expansion of about two million hectares in the area under high-yielding varieties of rice is particularly notable. As mentioned earlier, this is indicative of increasing success of new varieties of rice which are suited to specific areas. The research effort in this direction will have to be kept up and further intensified. Since the bulk of the usage of HYV seeds is in wheat and rice, much more effort will have to be directed to popularise their adoption in other crops. Simultaneously, the distribution of new seeds will have to be adequate to meet the demand. The National Seeds Corporation, working in close cooperation with the concerned State organisations, has to ensure that the seed requirements of all regions are met satisfactorily. The minikit programme for the popularisation of new seeds (particularly short duration varieties of rice), better techniques and improved implements, as also the new programme of raising community nurseries for rice with a view to ensure timely paddy transplantation have been found to be very effective. This will help not only in increasing rice production but also enable timely sowing of the crops of the following season, resulting in higher output overall.

2.21 The revival of demand for fertilisers from rabi 1975-76 onwards is another development of considerable importance. The consumption of fertilisers which had been rising upto 1971-72 became stagnant upto 1973-74 and actually declined in 1974-75. A steep rise in fertiliser prices is considered

to have been the major factor responsible for this decline in consumption. With a view to reversing this trend, Government effected five successive reductions in the prices of fertilisers even though it involved considerable expense to the exchequer. These reductions did not have much impact upon the kharif season of 1975-76, but from the rabi season onwards the picture seems to have changed. Fertiliser consumption is estimated to have increased from 1.4 million tonnes in the rabi season of 1974-75 to 1.9 million tonnes in the rabi season of 1975-76, an increase of about 16 per cent. During the following kharif season this trend has not only continued but has become even more pronounced. Besides higher consumption there is a welcome awareness of the need for a more balanced consumption of various fertilisers as indicated by the increasing application of phosphatic fertilisers. An important feature of fertiliser consumption is that it is concentrated in certain areas and on certain crops. The areas having good potential but still lagging behind have been identified and an intensive promotional drive has been launched in 58 districts to educate the farmers in their use. However, with the revival of demand for fertiliser which is expected to go up considerably in the coming years, credit, movement and storage problems are likely to assume crucial importance. For ensuring timely and adequate supplies of fertilisers to different regions throughout the country, urgent attention needs to be given to these problems.

2.22 The performance of commercial crops is a cause for concern. The country seems to face the prospect of a medium term deficit of about 4 lakh tonnes in the oil economy unless vigorous action is taken. The solutions are : bringing a larger area under irrigation, extending the use of pesticides and phosphatic fertiliser, increasing production of more oil intensive crops like sunflower, encouraging the production of soyabean which does not need a diversion of area from any other crop and increasing the oil recovery from decorticated cotton seed and rice bran. We may also have to consider increasing domestic availability by exporting more expensive oils and importing larger quantities of cheaper oils. To make the latter more acceptable, blending may have to be permitted. Just as some shift has taken place to wheat in predominantly rice eating areas because of further wheat availability, a shift to these cheaper oils will have to be brought about gradually.

2.23 With regard to cotton, while a technological break-through has been achieved, institutional factors seem to have come in the way of full exploitation. These need to be overcome. Since land can be shifted from one crop to another in most parts of the country an integrated price policy needs to be developed to prevent such shifts and optimise land use between different crops. Sugar production seems to have stabilised itself at a fairly high level.

2.24 The disparities in the extent of irrigation, fertiliser application and the adoption of high yielding varieties of seed, between different regions of the country are reflected in their growth performance from the sixties onwards. Whereas Punjab and Haryana have achieved appreciably high growth rates in agricultural production (5 per cent or above) a number of states such as Maharashtra, Bihar, Madhya Pradesh and Orissa are chracterised by low yields and hence low growth rates (below 2 per cent). Similarly, the yields of important cereals such as wheat and rice vary from 5 quintals per hectare to 25 quintals per hectare in the different states. To achieve a further increase in production, it will be necessary to devote greater attention to reducing the disparities with regard to inputs among these states and bridging the gap in average productivity of high yielding and low yielding states. At the same time, greater attention will have to be paid to increasing the productivity of dry lands and areas which are prone to drought. Recently special schemes have been launched under which development programmes are supported by research in the techniques of dry land farming, with specific attention to land development, moisture conservation and identification of suitable cropping pattern. Diversification of farm enterprises suited to local conditions is part of the strategy of developing these areas.

2.25 The strategy of raising yields through more inputs, better technology and modern cultural practices can succeed only if farmers have the necessary finance to purchase the required inputs. Despite the continuing weakness of the cooperative system the overall supply of credit has been increasing continuously. During 1976-77 it is expected that Rs. 1199 crores of short-term loans and Rs. 80 crores of medium term loans would have been disbursed by the cooperatives, as compared to Rs. 871 crores and Rs. 110 crores respectively disbursed in 1975-76. Similarly, long term loans are estimated to have risen to Rs. 284 crores as against Rs. 193 crores in 1975-76. Considerable improvement has been made in the mobilisation of deposits and generation of owned funds at the level of central cooperative banks and overdues have come down in most of the states. To fill the credit gap the quantum of agricultural credit supplied by the commercial banks has risen more substantially. By the end of January 1977 the

outstanding advances for agricultural programmes by commercial banks (short, medium and long term) exceeded Rs. 1280 crores as against Rs. 1014 crores in March, 1976. For providing long term loans for investment the Agricultural Refinance Development Corporation is now playing an increasingly larger role. The actual disbursements by the Corporation in 1975-76 amounted to about Rs. 155 crores and have increased to Rs. 210 crores in 1976-77. Recently, A.R.D.C. has begun to shift its investment attention from minor irrigation to land development, farm mechanisation, animal husbandry and storage. Altogether institutional credit now meets more than one third of the credit needs of the agricultural sector. Yet the requirements of the rural sector are so large that much more needs to be done in the near future.

2.26 Employment generation remains one of the most important problems which the nation has to tackle on a priority basis. Though it has not been possible so far to quantify the magnitude of unemployment on a satisfactory basis, there is sufficient evidence to show that it is large and growing. There is, therefore, an urgent need for speedy efforts to generate employment in the rural areas. However, the experience of past efforts at employment creation through rural works indicates that, to be effective, the measures for rural employment generation should form an integral part of a local development strategy. Such an integrated policy is likely to be most successful if implemented on the basis of a comprehensive area approach which would include, in addition to the development of agriculture and animal husbandry, the development of infrastructure, better utilisation of conventional waste material, farm forestry, etc.

2.27 In a country where the pressure on land is heavy, and the bulk of the peasantry has small holdings, a productive small farmer base is an essential component of strategy of agricultural growth. Security of tenure and tenancy reform has to be ensured if this strategy is to succeed. Therefore, the national policy of land reform evolved over a long period needs to be implemented with greater earnestness and vigour. Land owned in excess of a reasonable holding has to be taken over and distributed to those who have none or smaller holdings. Almost all the States in the country where a ceiling is relevant have passed laws for this purpose. But the implementation has been so tardy that though the completion/updating of land records and rights of tenants has been done, the task of acquiring surplus land and distributing it among the landless and other beneficiaries has remained largely incomplete.

## CHAPTER 3

## THE INDUSTRIAL SCENE

3.1 Industrial production suffered a relative setback in 1973-74 and the official index registered a moderate rise of 2 per cent. This was largely due to a shortage of agricultural raw materials caused by decline in agricultural production and a mere 2.8 per cent growth in electricity generation due to a poor monsoon which affected the supply of energy for industrial purposes.

3.2 In 1974-75 also industrial production increased by only 2.8 per cent but in 1975-76 the rate of growth increased to 6.1 per cent. However, power generation in these years rose by 5.2 per cent and 13.5 per cent respectively and the output of coal (including lignite) went up from 81.8 million tonnes in 1973-74 to 91.6 million tonnes in 1974-75 and further to 102.7 million tonnes in 1975-76. Simultaneously bottlenecks in transport were also overcome. For example, the Railways lifted 196.8 million tonnes of revenue earning originating goods traffic in 1975-76 as against 173.6 million tonnes in the previous year.

### Industrial Production in 1975-76

3.3 The recovery in industrial production during 1975-76 tended to be mainly in the electricity and coal sectors and the metallurgical and chemical and allied industries which are heavy consumers of power. Thus the output of saleable steel rose by 17.9 per cent, of aluminium by 41.2 per cent and of copper by 51.3 per cent. Production of nitrogenous fertilizers increased by 29.5 per cent. Other increases were as follows : soda ash (7.6%), caustic soda (10.1%), cement (17.0%) and petroleum products (7.7%). A few items of machinery such as machine tools (22.9%), sugar mill machinery (19.3%) and power transformers (10.5%), also showed an increase in output, while in the transport sector railway wagons (10.9%) and motor cycles and scooters (22.3%) showed improved performance. Most consumer goods industries did not show any appreciable increase in production.

3.4 This was due to a number of factors. There was a decline in construction activity which reduced the demand for construction materials and fittings. The demand for passenger cars was low because of the high prices of petrol. In the monsoon-sensitive industries, such as power-driven pumps and electric motors, favourable weather conditions have had the usual adverse impact so that output fell.

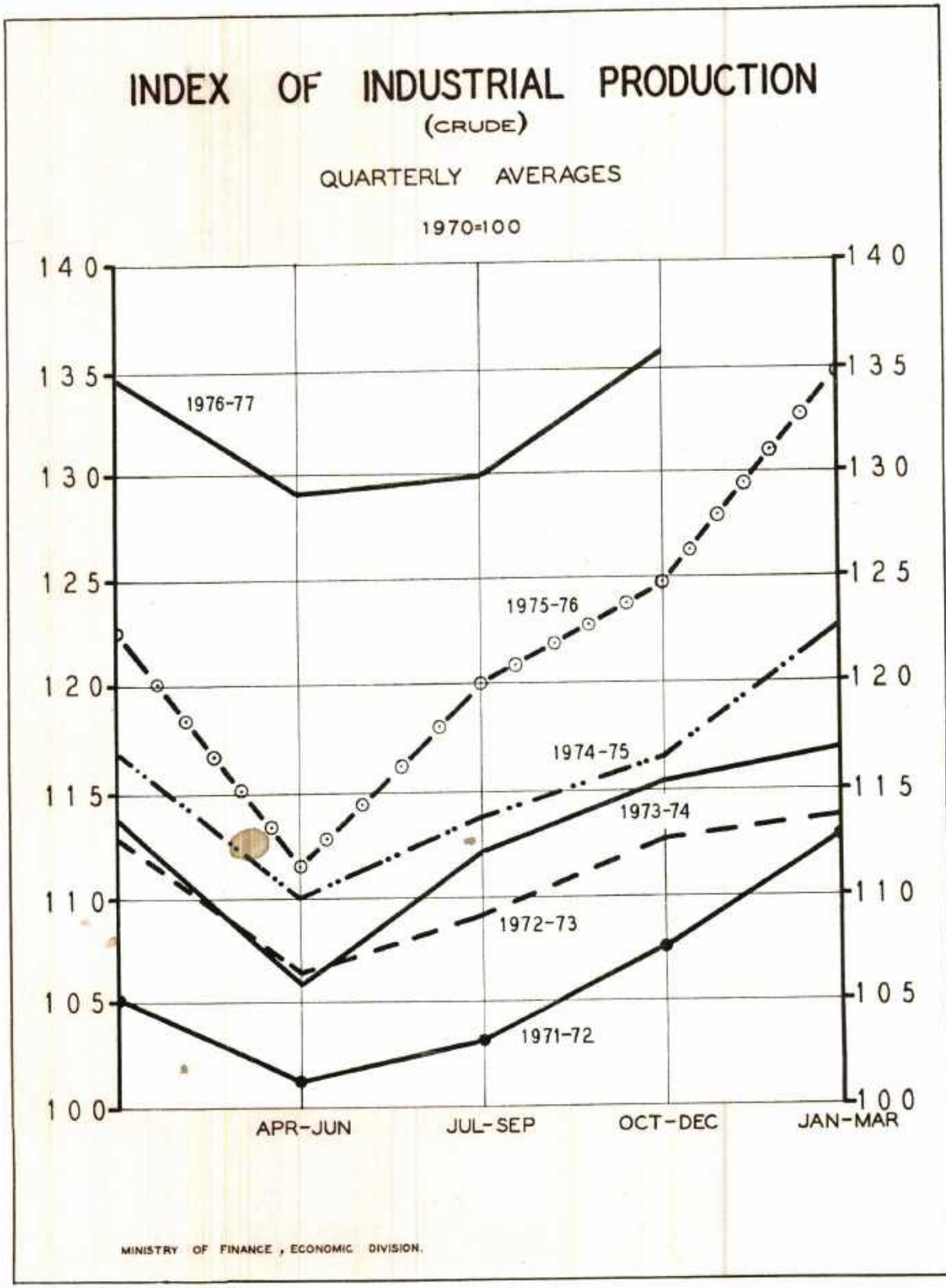
3.5 The demand for those consumer goods which could reasonably have been expected to find markets in the rural sector of the economy did not increase appreciably. While hopes were high that the substantial increase in agricultural production would give an impetus to rural demand for, say, textiles, the fall in agricultural prices at the farm level seems to have acted as an inhibiting factor. The failure of textile prices to fall—in spite of the sharp decline in cotton prices in 1974-75—seems to have been a contributory factor. In the event, production of mill cloth came down by 11 per cent in 1975-76.

### Industrial Production in 1976-77

3.6 Industrial growth during the first ten months of 1976-77 was 10.6 per cent. The relatively large rise in the index in the last quarter of 1975-76, and the none too satisfactory power situation in the last quarter of 1976-77, will lead to a drop in the growth rate for the year as a whole to 10.0 per cent.

3.7 In contrast to 1975-76 industrial production in 1976-77 was more heavily influenced by the major division "Manufacturing" than by "Mining and Quarrying" and "Electricity Generation". Thus, in the first ten months of 1976-77, Manufacturing (wt. 81.08) registered an increase of 11.0 per cent as against 4.5 per cent in 1975-76 as a whole. In the case of Mining and Quarrying (wt. 9.69), growth in 1976-77 was only 5.3 per cent as compared to 11.4 per cent in 1975-76. As for electricity generation (wt. 9.23), the rate for 1976-77 as a whole was no more than 11.6 per cent as against 13.5 per cent in 1975-76.

3.8 Within the Manufacturing Group, if we ignore the beverage industries (i.e., beer), the largest increase in the first ten months of 1976-77, occurred in transport equipment with a growth rate of 24.1 per cent; this partly reflects the fact that there was stagnation earlier. It was followed by chemicals and chemical products (18.6 per cent), this group considerably improving its performance in relation to 1975-76. The basic metal industries maintained their growth at over


INDEX OF INDUSTRIAL PRODUCTION
(CRUDE)
QUARTERLY AVERAGES
1970=100
140
135
130
125
120
115
110
105
100
1976-77
1975-76
1974-75
1973-74
1972-73
1971-72
APR-JUN
JUL-SEP
OCT-DEC
JAN-MAR
MINISTRY OF FINANCE , ECONOMIC DIVISION.

18 per cent; metal products registered a growth rate of less than 5 per cent which, however, was an improvement on 1975-76. Non-metallic mineral products was another group with a high rate of growth of about 13 per cent. Two other minor groups, namely, tobacco industries and manufactures of wood and cork also fared well. The relative positions of paper and paper products, rubber products and electrical machinery groups changed for the better, while growth in food manufacturing and the non-electrical machinery groups was sustained.

3.9 The most important group of industries, namely, textiles, did not recover from its earlier stagnation. The prospects for jute textiles appeared to have improved in the later part of the year, but the cotton textile industry, output in which had begun to pick up in the first few months of 1976-77, again came up against consumer resistance. Though export demand increased steeply in 1976-77, it was not able to make up for the lack of buoyancy in domestic demand as it accounted only for about 8 per cent of total production.

3.10 Data for some important industries, covering nearly half of the official Index of Industrial

TABLE 3.1

*Index of Industrial Production*

(Base : 1970=100)

| Group Code | Industry Group | Weight | 1973-74 | 1974-75 | 1975-76 | % change 1974-75 over 1973-74 | % change 1975-76 over 1974-75 | April—January | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 1975-76 | 1976-77 | % change |
| 20. | Food manufacturing industries except beverage industries | 7.74 | 97.0 | 102.7 | 106.4 | +5.9 | +3.6 | 102.4 | 108.5 | +6.0 |
| 21. | Beverage industries | 0.69 | 194.4 | 189.2 | 170.9 | —2.7 | —9.7 | 154.9 | 317.9 | +105.2 |
| 22. | Tobacco Industries | 2.21 | 104.4 | 101.3 | 97.9 | —3.0 | —3.4 | 98.3 | 108.5 | +10.4 |
| 23. | Manufacture of textiles | 17.43 | 100.0 | 102.0 | 105.0 | +2.0 | +2.9 | 104.3 | 104.7 | +0.4 |
| 24. | Manufacture of footwear, other wearing apparel etc. | 0.34 | 95.0 | 86.8 | 92.7 | —8.6 | +6.8 | 93.3 | 89.0 | —4.6 |
| 25. | Manufacture of wood & cork except furniture | 0.49 | 119.9 | 121.8 | 105.9 | +1.6 | —13.1 | 106.8 | 118.0 | +10.5 |
| 27. | Manufacture of paper products | 2.24 | 112.2 | 115.8 | 109.2 | +2.6 | —5.7 | 109.7 | 111.0 | +1.2 |
| 29. | Manufacture of leather & fur products except footwear etc. | 0.32 | 122.8 | 108.9 | 119.5 | —11.3 | +9.7 | 121.8 | 111.2 | —8.7 |
| 30. | Manufacture of rubber products | 2.22 | 117.0 | 120.0 | 119.4 | +2.6 | —0.5 | 121.9 | 126.2 | +3.5 |
| 31. | Manufacture of chemicals & chemical products | 10.90 | 127.8 | 125.6 | 136.8 | —1.7 | +8.9 | 133.6 | 158.4 | +18.6 |
| 32. | Manufacture of product of petroleum & coal | 1.62 | 114.4 | 114.1 | 122.6 | —0.7 | +7.4 | 120.4 | 124.5 | +3.4 |
| 33. | Manufacture of non-metallic mineral products except products of petroleum and coal | 3.33 | 118.4 | 199.9 | 126.8 | +1.3 | +5.8 | 125.5 | 141.4 | +12·7 |
| 34. | Basic metal industries | 8.84 | 96.1 | 101.8 | 121.5 | +5.9 | +19.4 | 118.8 | 140.3 | +18.1 |
| 35. | Manufacture of metal products except machinery and transport equipment | 2.77 | 118.5 | 127.0 | 128.5 | +7.2 | +1.2 | 126.7 | 132.6 | +4.7 |
| 36. | Manufacture of machinery except electrical machinery | 5.55 | 143.5 | 147.9 | 158.3 | +3.1 | +7.0 | 154.5 | 163.2 | +5.6 |
| 37. | Manufacture of electrical machinery apparatus, appliances and supplies | 5.30 | 127.1 | 127.3 | 120.3 | +0.2 | —5.5 | 116.2 | 127.4 | +9.6 |
| 38. | Manufacture of transport equipment | 7.39 | 116.2 | 112.2 | 114.7 | —3.4 | +2.2 | 109.8 | 136.3 | +24.1 |
| 39. | Miscellaneous manufacturing industries | 1.70 | 90.3 | 80.2 | 71.0 | —11.2 | —11.5 | 71.0 | 76.8 | +8.2 |
| Division 2-3 Manufacturing | | 81.08 | 112.7 | 114.0 | 119.1 | +1.2 | +4.5 | 116.7 | 129.5 | +11.0 |
| Division 1 Mining and Quarrying | | 9.69 | 105.9 | 118.3 | 131.8 | +11.7 | +11.4 | 127.3 | 134.0 | +5.3 |
| Division 5 Electricity | | 9.23 | 121.4 | 127.7 | 145.0 | +5.2 | +13.5 | 141.9 | 160.9 | +13.4 |
| General Index (Crude) | | 100.00 | 112.6 | 115.7 | 122.7 | +2.8 | +6.1 | 120.1 | 132.8 | +10.6 |

Production are available for the whole of 1976-77. As compared to 1975-76, output increases of 50 per cent or more were recorded by auto-rickshaws, cars, and phosphatic fertilizers; production of scooters was up by 41.6 per cent. Nitrogenous fertilizers, pig iron saleable steel and jeeps fell in the range of 15—25 per cent increase in production. Items in which growth was of the order of 8—12 per cent were aluminium, newsprint, cement, vehicular diesel engines and electricity generation.

3.11 Information is available in respect of the period April 1976—February 1977 for a number of other industries. Industries such as salt, vegetable tanned hides, synthetic rubber, viscose tyre cord, C.I. spun pipes, electrical steel sheets, stationary diesel engines, paper machinery, power tillers, road rollers and lifts were adversely affected. In all these cases output fell by 10 per cent or more in April 1976—February 1977 as compared to the corresponding period of 1975-76. In jute manufactures there was a decline of 9.3 per cent.

3.12 In the 1976-77 budget, a number of consumer durable industries were granted excise concessions. These industries which were, by and large, showing declines in production during 1975-76, recorded substantial increases in production during the first nine months of 1976-77. In June 1976, Government announced a scheme for grant of excise relief in respect of selected commodities to the extent of 25 per cent duty payable on goods produced in excess of production in a selected base year. Many such industries showed substantial improvement during the year even though it cannot be established that the increase was directly the result of the excise rebate.

3.13 The average weighted growth of the Central public sector undertakings (outside of the NTC mills) during 1976-77 was slightly more than 11 per cent. This is more than that for the industrial sector as a whole. There were substantial increases in the production of steel, newsprint, watches, fertilizers, teleprinters, heavy non-electrical machinery and dry core cables. Much of the improvement was due to better capacity utilisation. Thus, for example, in 1976-77 as compared to 1975-76, the Hyderabad unit of Hindustan Cables stepped up utilisation from 53.1 per cent to 98.5 per cent of capacity. Similarly, in Hindustan Machine Tools, capacity utilisation increased from 96.0 per cent to 106.6 per cent. All the units of Steel Authority of India recorded improvement, with Bhilai reaching a level of 102.7 per cent and Rourkela 95.8 per cent. As for Durgapur, utilisation rose from 60.6 per cent to 72.7 per cent. Along with this there was a marked expansion in the operations of most of the engineering units, with several achieving a capacity utilisation of 75 per cent or more. There are, of course, a few units in which utilisation of capacity hardly made any significant improvement during 1976-77.

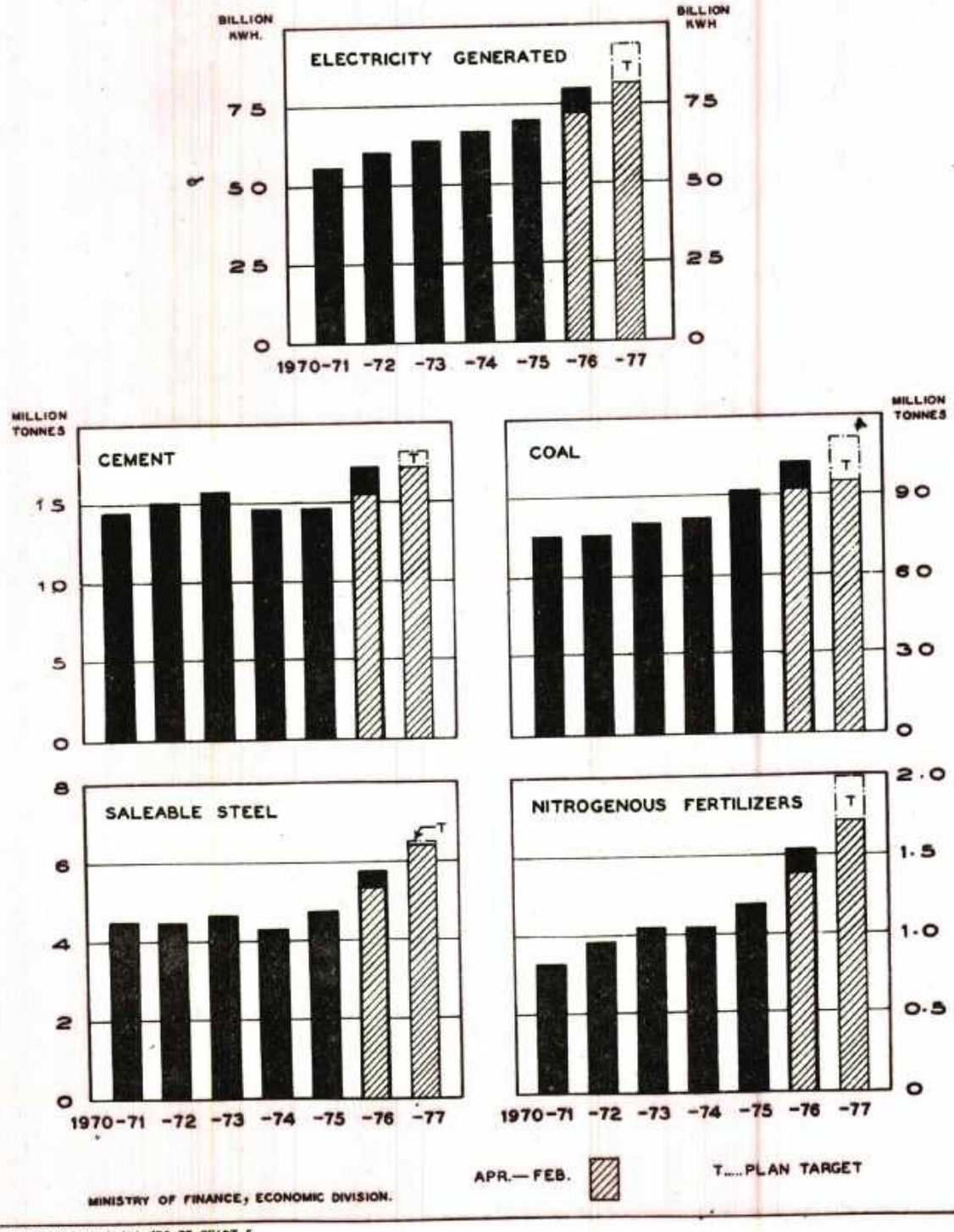
### The Small-Scale Sector

3.14 The foregoing analysis of industrial production relates only to the organised (large-scale) sector. Yet an overall assessment of the industrial scene would not be complete without a reference to the small-scale sector. It has been making considerable progress in recent years and now accounts for a substantial proportion of total industrial production. The rate of growth of production in this sector in 1976-77 is estimated to be appreciably higher than that in the large scale sector. If the output in the small-scale sector is included, the rate of growth of total industrial production may well turn out to be significantly higher than the 10 per cent expected for 1976-77.

3.15 The small scale sector can play a crucial role in the national economy, particularly in raising the standard of living in the rural and backward areas and bringing about a more equitable distribution of income. The high employment potential of the small-scale sector is borne out by the All India Report on the Census of Small Scale Industries which revealed that in 1972 for every Rs. 1 lakh of investment in fixed assets, on an average, this sector provided employment to 21 persons. Similarly, the ratio of output to investment in fixed assets was found to be more than double that in the large-scale sector. Thus, both in terms of employment and output, the small scale sector seems to have a much higher potential compared to the large-scale sector. It will also make possible greater decentralisation of economic power and maximise individual initiative and popular participation in development. It is, therefore, necessary to provide all possible help to accelerate the growth of this sector.

3.16 The immediate task in this direction seems to be to enable the small scale units to achieve full utilisation of their capacity in as much as the overall rate of capacity utilisation was found by the Census to be only of the order of 50 per cent. No doubt, various incentives and assistance are already being provided to them. But the most urgent attention needs to be paid to the provision of sufficient finance and the development of marketing facilities (both for domestic sales and exports) so that all other services and facilities extended to these units are profitably utilised.

# PRODUCTION OF SELECTED INDUSTRIES




GM:IP'D-PLW-393/4/Fin/76-77-CHART 5

3.17 As per provisional data published by the Reserve Bank, total outstanding bank credit to the small scale sector rose from Rs. 645 crores in December 1972 to Rs. 1260 crores at the end of 1976, a rise of 92 per cent. Loans sanctioned by the State Financial Corporations to the small sector went up from Rs. 54.14 crores in 1972-73 to Rs. 91.79 crores in 1975-76, the rate of increase amounting to 70 per cent. The output of the small-scale sector, on the other hand, is estimated to have nearly doubled between 1972 and 1975 and is likely to have increased by 20-25 per cent in 1976. Therefore, a much larger flow of finance is required. As regards improved marketing facilities, five trade centres are being set up to provide marketing assistance to small scale units. The Central Government's Stores Purchase Programme is also being expanded. More needs to be done to aid and coordinate the marketing of products manufactured in this sector.

3.18 The existence of an efficient small-scale sector which supplies raw materials, components and other accessories to large scale units, helps in reducing costs and enlarging employment opportunities, particularly for skilled workers. Accordingly, specific instructions were issued to public sector enterprises to assist actively in the setting up of ancillary industries in their vicinity. For example, 50 such units have gone into production under the aegis of the Heavy Engineering Corporation : their output is of the order of Rs. 2.5 crores. Similarly, the ancillary units supported by the Mining and Allied Mechinery Corporation are providing employment to 5,000 persons. Annual rate contracts have been entered into in appropriate cases. Other illustrations are provided by Hindustan Machine Tools, Bharat Heavy Plates and Vessels, Triveni Structurals and the Gas Cylinder Project.

**Investment**

3.19 The level of capacity utilisation points to the fact that without a step up in investment it would not be possible to sustain the rate of industrial growth achieved in 1976-77 in the coming year. Available data indicate that interest in investment in the private sector has picked up though it is difficult to make a quantitative assessment at this stage. There has been a substantial increase in the assistance sanctioned by term-lending institutions to the industrial sector. Assistance sanctioned by all the term-financing institutions in the country during 1975-76 was of the order of Rs. 656 crores as against about Rs. 550 crores in the previous year, but actual disbursements during the year at Rs. 430 crores were only marginally higher. The share of the Industrial Development Bank of India (IDBI), the premier financing institution in the country, in both sanctions and disbursements, was of the order of 40 per cent. During 1976-77, IDBI's sanctions have increased by 97.1 per cent to Rs. 503.4 crores and its disbursements by 57.5 per cent to Rs. 275.7 crores. Direct industrial assistance sanctioned rose from Rs. 93.9 crores for 78 projects in 1975-76 to Rs. 222.1 crores covering 194 projects in 1976-77—an increase of about 136 per cent in the value of sanctions. Of the 194 projects, assistance of Rs. 22.7 crores was extended to 23 projects under the Soft Loan Scheme, while 6 projects benefited from the Technical Development Fund Scheme to the extent of Rs. 1 crore. Of the balance, 82 projects in the private sector claimed as much as 41 per cent; the remaining 83 projects were in the public, joint or cooperative sector.

3.20 However, the other indicators of investment intentions are not promising. Although total consents and acknowledgements given to non-government companies for raising capital during the first nine months of 1976-77 amounted to Rs. 287 crores, which is Rs. 73 crores more than in the same period last year, those for fresh capital were much less this year, bonus issues and loans having predominated. As for the figures of fresh capital actually raised by companies, these are also not encouraging. Much the same applies to the data in respect of clearances for import of capital goods; in 1976-77 they came to no more than Rs. 166 crores as against Rs. 211 crores in 1975-76.

3.21 From all this it can be concluded that while some increase in industrial investment, undoubtedly, took place, the kind of upsurge hoped for did not materialise for several reasons. Firstly, there was no great revival in construction, including industrial construction. Secondly, a large part of the revival seems to be in the form of expansions and additions rather than new projects, because being less resource intensive industrial units can find a part of the necessary resources internally. Thirdly, for the first time a buyers' market seems to have emerged in many products. Therefore, new investment would be undertaken far more cautiously than in the past.

**Industrial Regulation Policies**

3.22 To achieve fuller utilisation of capacity, and to stimulate investment in the priority sector, further relaxations were made in the sphere of industrial licensing during 1976-77. The selected 65 industries, which earlier had been allowed to get their licensed capacity or production level enhanced under the 1972 orders, were permitted to increase their production by 25 per

cent subject to certain conditions. The scope of a Technical Development Fund created in March 1976 to promote technogical upgradation, modernisation and export development in regard to six selected industries was extended to a number of priority and export industries. Under this scheme the import of certain capital equipment and drawings and designs, and foreign collaboration and consultancy agreements are approved expeditiously by a Special Committee constituted for this purpose, and foreign exchange upto a limit is allocated simultaneously. Imports of drawings and designs were permitted on a liberal basis (upto a limit of Rs. 10 lakhs) for all scheduled industries. With a view to enabling export-oriented industries to update their technology and to maintain their competitive position in international markets by reducing costs of production, such units as have been exporting more than 20 per cent of their total production during the last three years, and undertake to export more than 20 per cent of their total enhanced production for the next five years will be allowed, subject to certain conditions, to import machinery without going through the procedures of indigenous scrutiny (including the clearance of the Capital Goods Committee). The procedure of indigenous scrutiny has also been done away with in cases where an entrepreneur intends to put up new industrial capacity (including expansion of existing capacity) but the value of equipment imported does not exceed 10 per cent of the value of equipment procured indigenously, subject to a ceiling of Rs. 1 crore.

3.23 To help medium entrepreneurs to set up industries which will not require additional imports, and where delicensing may not unduly distort the national priorities, the Government exempted medium entrepreneurs from the licensing provisions in respect of three more industries, viz., sanitaryware, H.T. insulators and tiles (of size 4" x 4" and above), in addition to the 21 selected industries delicensed last year. A review of the liberalised licensing policy, from its inception from November 1975 to the middle of September 1976, reveals that about 40 per cent of the 343 units registered with the DGTD took advantages of the scheme. Solvent extraction of oil/oilcake from minor seeds (including cotton seed), manufacture of paper from agricultural residues and waste, and industrial machinery attracted the largest attention. Basic drugs, machine tools and basic insecticides were also favoured by the entrepreneurs.

3.24 Along with these measures of liberalisation, non-implementation of licences was sought to be discouraged. Industries Act licence holders were, therefore, warned that their licences/letters of intent would be cancelled if positive steps were not taken by them to implement their schemes. In such cases the capacity may be transferred to the State Industrial Development Corporation, which may take up the venture either in association with the original applicant or on its own.

### Capacity Utilisation

3.25 There was a general improvement in capacity utilisation in a number of industries. During 1976-77 capacity utilisation in the production of saleable steel in the main steel plants came to 91.9 per cent as against 83.6 per cent in 1975-76. In the case of cement, utilisation of capacity during 1976 showed an increase of 11 percentage points, and for aluminium, it was still higher (14 percentage points). Other industries which recorded appreciable increases in the utilisation of their capacity during 1976 were phosphatic fertilizers, viscose filament yarn, nylon filament yarn, polyester fibre, paints, enamels and varnishes, copper, lead, aluminium foils, transmission towers, ball and roller bearings, welding electrodes, agricultural tractors, machine tools, electric fans, passenger cars, scooters, bicycles, baby food and biscuits. Thus, a number of important intermediate goods and consumer goods industries substantially stepped up the rate of utilisation of their capacity. Of course, there were a few cases of deterioration in capacity utilisation but even in most of these the actual proportion was not abnormally low. Instances of low utilisation were attributable to demand conditions, and sometimes to competition from the small-scale sector. For example, the large scale synthetic detergent industry has been facing both consumer resistance to high prices and competition from smaller units. Demand for viscose tyre cord has been affected by slow growth in the production of automobile (jeep, car, bus and truck) tyres, offtake of the latter both for replacement and as original equipment having declined sharply. On the whole, capacity utilisation in 1976-77 was at a level appreciably higher than in 1975-76.

### Sickness in Industry

3.26 The optimistic picture in the above analysis, has to be set off against the problem of sickness in certain sub-sectors of industry. Though such sickness is not very wide-spread it has been a matter of concern for quite some time. In some of the major industries like cotton textiles and jute a fairly significant number of units are facing considerable difficulties which have resulted in, or may lead soon to, closures. The closure of units which are not past redemption entails social costs in terms of loss of production and

employment, and also waste of valuable capital assets. Hence, as far as possible, no viable unit is to be allowed to go out of existence. While in the past, a large number of sick units, particularly in the cotton textile industry, were taken over by Government, experience showed that this was not always the most efficient, or the least cost, solution to the problem. Hence, it became necessary to think of alternatives, or supplementary measures, to meet the situation.

3.27 Apart from specific measures of relief of a *post-facto* nature, it was felt that action should be taken to prevent further deterioration. For this purpose a monitoring mechanism, and an information system, which would transmit warning signals, regarding incipient sickness to agencies/authorities concerned would be needed. Since banks would come to know early the first symptoms of sickness in the form of cash losses, the Reserve Bank set up a special cell to monitor developments, and the commercial banks were asked to set up cells both at their head offices and at important regional centres. Apart from this, the IDBI opened a 'soft window' for the modernisation of five important industries viz., cotton textiles, jute, sugar, cement and engineering industries.

**Employment in the Organised Sector**

3.28 Employment in the organised sector increased by 5.20 lakhs or 2.6 per cent in 1975-76; this was mainly due to a rise of 4.7 lakhs in the public sector, which thus showed a growth rate of 3.6 per cent as against the private sector's 0.6 per cent. However, as some transfer of private industrial units to the public sector takes place from time to time, employment growth in the private sector tends to suffer by comparison. During 1975-76 all the major groups (except wholesale and retail trade and financing & insurance etc.) contributed to this increase. In the services sector, which accounts for roughly two-fifths of total employment, the rise in employment amounted to 3.0 per cent. Similarly, the manufacturing group showed an increase in employment of 2.9 per cent. Thus, these two groups, viz., services and manufacturing, which together accounted for about 64 per cent of total employment contributed to 72 per cent of the rise in employment in the organised sector in 1975-76. As regards employment in the construction sector, the overall position showed only a slight improvement as construction activities were at a low level during 1975. However, following the various relaxations announced by the Government in regard to public construction activities towards the end of the year, employment in the public sector showed a rise of 37,000 in 1975-76. Employment in construction in the private sector, which declined after March 1975, also picked up later with an increase of 7,000 in between September 1975 and March 1976.

3.29 The number of job-seekers on the live register of employment exchanges in the country as at the end of December 1976 was around 9.77 million as against 9.33 million at the end of December 1975, which means an increase of 4.8 per cent during the period. This is less than half the increase of 10.6 per cent recorded in 1975, as vacancies notified and placements effected in 1976 were higher by 24.0 per cent and 23.0 per cent respectively compared to the previous year. The total number of educated unemployed also rose from 48.05 lakhs to 51.05 lakhs but this increase, too, was much less than that of 6.58 lakhs for 1975. The increase in employment opportunities was due to the rise in industrial production which, in its turn, could have led to an expansion in the tertiary sector. Even then, the total number of job seekers on the live register cannot but cause grave concern, for it has to be recognised that the impact of this increase on the employment problem overall is only marginal.

3.30 In fact, the step up in the filling of vacancies through the employment exchanges reflects merely a return to the levels reached in 1972 and 1973, i.e., before a recessionary trend had made its appearance in some of the industrial sub-sectors of the economy. Also these figures do not give any idea of the extent of unemployment and under-employment in the rural areas. Such indicators as are available point to a large magnitude which continues to grow from year to year. Much, therefore, needs to be done if the rate of growth of employment is to be accelerated, not only for absorbing new entrants into the labour force, but also for reducing the backlog of earlier unemployment. In particular, the Five Year Plans which so far have tended to treat employment as a by-product of the development process, have to be re-oriented to give employment a more prominent place as an objective of development.

**Outlook for 1977-78**

3.31 The question of the greatest importance is whether the high rate of growth of industrial production in 1976-77 can be sustained in the current year also. There are a number of encouraging factors in this regard. The current level of food stocks and foreign exchange reserves are such as to permit a further increase in development outlay, which should provide the stimulus for raising the tempo of investment. Although it is too early to say anything about

the production of agricultural raw materials in 1977-78, a large growth in agro-industries can be sustained by using foreign exchange reserves for the import of raw materials, as has been done during 1976-77, provided demand conditions are bright. The metal-based and chemical industries, which have been in the vanguard of progress even in 1976-77, can continue to provide the necessary forward thrust.

3.32 However, the chemical and metallurgical sectors are heavy users of power. In 1976-77, the shortage of power was not, by and large, acute, and inter-State sharing served to take the edge off the shortages that had developed in certain areas. Unfortunately, the programme of additional capacity creation in 1976-77 was not achieved in full and the gap between demand and supply may widen. This would act as a brake on production.

3.33 Notwithstanding the above constraints, it can be said that the country can achieve a substantial step-up in industrial production. The output of steel and cement has reached record levels. Industrial licensing rules and procedures have been considerably streamlined. It is not, therefore, unrealistic to expect a further pick-up in the utilisation of the existing potential. Meanwhile, an expansion in investment in the wake of the concessions already given can be hoped for, so that a still stronger base will have been established in a year or two.

## CHAPTER 4

## PRICE BEHAVIOUR AND PRICE POLICY

4.1 The declining trend in prices which emerged in September 1974 continued upto the end of 1975-76. The Wholesale Price Index (1970-71 = 100) which was 183.4 for the week ending September 28, 1974 reached the trough of 162.2 in the week ended March 20, 1976—a decline of 11.6 per cent in the course of 18 months. Since then, except for a decline in October and November, 1976, it rose steadily to 181.5 for the week ended March 26, 1977, at which level it was 11.9 per cent higher compared to the trough. There is usually a seasonal rise in the prices of agricultural products in the lean season that is from mid-May to mid-September. Thus the seasonal peak of 180.0 was reached in the week ending September 18, 1976, registering an increase of 11 per cent in about six months. In the following six months, however, the price increase was less than 1 per cent.

4.2 Food items and industrial raw materials contributed principally to the price rise in the first half of 1976-77, the former accounting for about two-thirds of the price rise and the latter for somewhat less than one-fourth. Individual commodities affected were : gur, groundnuts, groundnut oil and raw cotton, and accounted for half the total rise. Their prices rose in this period by 66.6, 71.6, 60.7 and 46.4 per cent respectively. A combination of circumstances seems to have brought about a situation, in which prices began to rise despite a record agricultural production in 1975-76. The decline in the prices of gram, barley, and groundnuts/groundnut oil in February-March 1976 was so sharp that price support had to be given to the market in the interests of the growers. Support prices were announced in April 1976 for gram and barley, with the result that the price fall was arrested in the case of the latter and slowed down in the case of the former. While a substantial quantity of HPS groundnuts had already been exported the State Trading Corporation purchased 5000 tonnes of groundnut oil as a price support action. Thus at least initially the rise in the prices of these commodities was a corrective to the steep fall which took place in the closing months of 1975-76. There was also a downward assessment of the cotton crop of 1975-76, and some damage was reported to the rabi crops in Haryana and Punjab from hail and untimely rains. This tended to generate a bullish sentiment and gave a spurt to speculative forces. The open market prices of another essential commodity, namely, sugar, also tended to rise as the crushing season came to an early close. With crushing itself having started rather late, and diversion of cane to khandsari manufacture having taken place, output of sugar during the 1975-76 season turned out to be 5 lakh tonnes less than in the previous year. Alongwith sugar, gur and khandsari prices also ruled high—though the sugarcane crop was quite satisfactory.

4.3 A number of factors from the demand side also played their part. Money supply rose in 1975-76 by 11.3 per cent as compared to 6.9 per cent in 1974-75 due to twin factors of procurement and increasing foreign exchange assets. Though credit policy continued to be restrictive a part of the funds flowing into agriculture on account of procurement seems to have found its way into speculation. The low prices of edible oils not only encouraged household consumption but also led to a diversion into industrial uses and into the vanaspati industry much beyond the maximum stipulated usage of 25 per cent.

4.4 By about the middle of 1976, the prices were moving steadily upwards. The situation was accentuated by the unsatisfactory state of the monsoon. After making its appearance on schedule there was a prolonged lull. During the month of June rainfall was scanty in East Madhya Pradesh and Kerala, and deficient in Eastern UP, Bihar, Orissa, Jammu & Kashmir, and large parts of West Bengal, Andhra Pradesh and Kerala. Consequently, sentiment changed completely and the Wholesale Price Index moved up by 3.6 per cent during the month of July. The concern to which this naturally gave rise, resulted in the formulation of a strategy to contain inflationary pressure by ensuring greater availability of the key consumer goods. It was, *inter-alia,* decided to stagger exports of sugar and make larger releases for domestic consumption during the next three months in which there was a concentration of religious festivals. Imports of cotton were to be stepped up, while vanaspati manufacturers were required to use imported oils upto 50 per cent of their requirements. Exports of HPS groundnuts and groundnut oil were banned for the time being. The State Governments were asked to take action against hoarders and speculators, and the Reserve Bank to

step up the margins for advances against cotton, oilseeds and vegetable oils.

4.5 These decisions had some immediate impact inasmuch as prices tended to decline for some time, though ultimately the normal seasonal pressures prevailed. They rose by 0.5 per cent only in August while the next month saw a further increase of an equivalent order as the seasonal peak was reached.

4.6 Although the Wholesale Price Index in October and November was below that of September, the decline in prices associated with the start of the kharif marketing season was not sufficiently marked and there was an overall rise in the month of December. The Index fluctuated off and on during the quarter so that the net downward movement was quite small.

4.7 In the last quarter of 1976-77 there was again a small rise, the Wholesale Price Index moving up by 2.7 per cent. At 182.0 for March 1977 it was 11.9 per cent higher than for March 1976, though, as already brought out above, the bulk of the increase took place in the first half of the year. As the table below shows, Primary Articles registered an increase in prices of 18.9 per cent and Manufactured Products of 9.1 per cent. The third major group, namely, Fuel, Power, Light and Lubricants, advanced only 1.4 per cent. Within Primary Articles, the Index for foodgrains rose by 14.3 per cent, while raw cotton and oilseeds prices registered increases of 48.3 and 84.1 per cent respectively; the index for minerals declined. Under Manufactured Products, food group recorded a rise of 26.4 per cent, the sub-group of edible oils moving up by 72.1 per cent. The index for Machinery and Transport Equipment fell slightly while that for Chemicals and chemical products rose marginally.

## Price Policy

4.8 Though a record kharif crop and an excellent rabi in 1975-76, a rising trend in industrial production, and large accretions to foreign exchange reserves, made for a situation in which some calculated risks could be taken in order to step up the tempo of growth, economic policy was considerably influenced by the need to keep prices under control. The large increase in money supply in 1976-77 pointed to an imbalance between aggregate demand and aggregate supply and thus justified the need for caution in deciding about administered prices.

4.9 It is this approach which guided price policy during 1976-77. Thus, in the case of wheat, the Agricultural Prices Commission came to the conclusion

TABLE 4.1

*Index Numbers of Wholesale Prices*

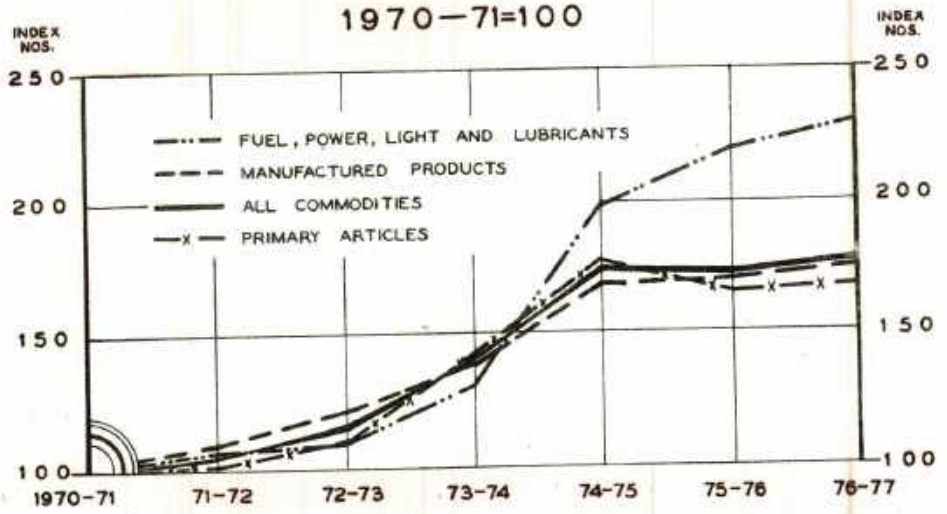
(1970-71=100)

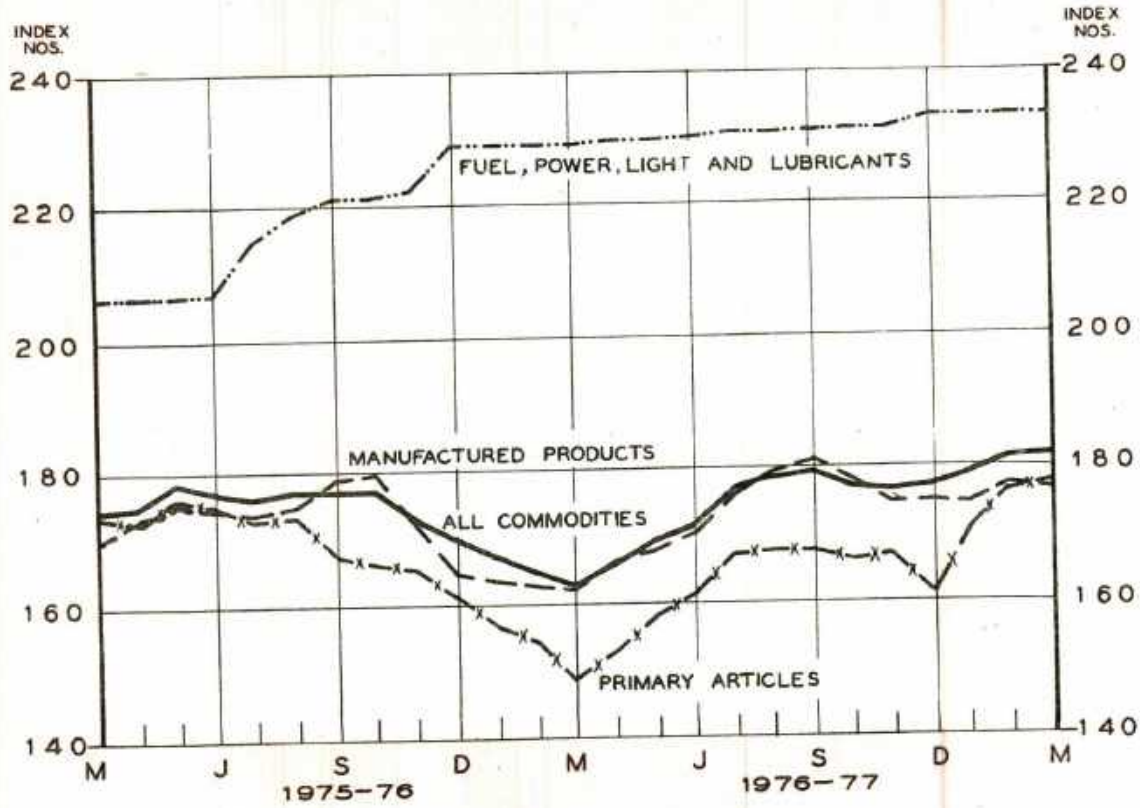
| | Weight per cent | Per cent variations over the preceding year | | | | Per cent Variations Mar. 1977* over Mar. 1976 |
|---|---|---|---|---|---|---|
| | | 1973-74 (average) | 1974-75 (average) | 1975-76 (average) | 1976-77* (average) | |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| **ALL COMMODITIES** | 100.00 | 20.2 | 25.2 | (—)1.1 | 2.0 | 11.9 |
| I. Primary Articles | 41.67 | 28.1 | 25.2 | (—)6.8 | 0.7 | 18.9 |
| (a) Food Articles | 29.80 | 22.7 | 26.0 | (—)4.8 | (—)5.2 | 14.3 |
| Foodgrains | 12.92 | 18.7 | 38.0 | (—)11.1 | (—)12.3 | 11.0 |
| Cereals | (10.74) | 16.4 | 42.3 | (—)10.0 | (—)10.7 | 10.1 |
| Pulses | (2.18) | 28.3 | 21.9 | (—)15.8 | (—)19.7 | 14.6 |
| (b) Non-food Articles | 10.62 | 36.5 | 11.7 | (—)14.5 | 19 | 40.7 |
| Raw cotton | 2.25 | 51.0 | 22.1 | (—)19.2 | 44.7 | 48.3 |
| Raw Jute | 0.43 | (—)10.0 | 5.1 | 12.9 | 8.3 | 7.5 |
| Oilseeds | 4.20 | 56.3 | 9.4 | (—)27.0 | 20.0 | 84.1 |
| (c) Minerals | 1.25 | 81.2 | 87.9 | 1.1 | 0.5 | (—)1.5 |
| II. Fuel, Power, Light and Lubricants | 8.46 | 18.6 | 51.8 | 10.5 | 5.3 | 1.4 |
| III. Manufactured Products | 49.87 | 14.4 | 21.0 | 1.4 | 2.3 | 9.1 |
| Food products | 13.32 | 14.3 | 9.2 | (—)2.9 | 4.2 | 26.4 |
| Edible oils | (3.72) | 48.8 | 16.6 | (—)21.7 | 5.9 | 72.1 |
| Sugar, khandsari & gur | (7.24) | 2.3 | 3.8 | 6.9 | 1.9 | 11.7 |
| Textiles | 11.03 | 19.6 | 18.5 | (—)7.8 | 5.2 | 13.1 |
| Chemicals & chemical products | 5.55 | 10.9 | 45.0 | 4.0 | (—)2.5 | 0.2 |
| Basic metals, alloys and metal products | 5.97 | 22.0 | 24.2 | 7.1 | 2.9 | 1.9 |
| Machinery & Transport Equipment | 6.72 | 9.5 | 27.5 | 10.2 | (—)1.4 | (—)1.7 |

*Provisional.

# WHOLESALE PRICES

1970–71=100




MINISTRY OF FINANCE, ECONOMIC DIVISION.

GMGIPuD-PLM-393/4/Fin/76-77-CHART 6

that, looking at the data on cost of production and the recent changes in input prices, and keeping in view the need for ensuring price stability in the economy, there was no necessity for any change in the existing level of procurement price, i.e., Rs. 105 per quintal for all varieties of wheat. This recommendation was accordingly, accepted. As regards the volume of procurement in the 1976-77 season, the APC recommended a figure of 5.2 million tonnes as against the previous year's target of 5.5 million tonnes. Actual procurement, however, touched 6.6 million tonnes, as against a little over 4 million tonnes in 1975-76. This high level of procurement, combined with imports against past commitments and a substantially reduced off-take from the public distribution system, resulted in wheat stocks rising to a level of over 12 million tonnes by the end of December 1976.

4.10 Similarly, the APC in its report on the price and procurement policy for kharif cereals adopted the position that there was need for lowering the unit cost of production and that the fiscal imposts on items like fertilisers, pesticides and pump-sets should be reviewed. Otherwise, given the over-riding importance of maintaining price stability, it would be inadvisable to raise the level of procurement prices. Consequently, the procurement price of kharif cereals (paddy, jowar, bajra, maize and ragi) was maintained at the existing level of Rs. 74 per quintal. There was, however, a small revision in the premium payable for parboiled rice so as to encourage its production in the surplus States of Andhra Pradesh, Punjab and Haryana. This was done in order to meet the requirements of consumers in West Bengal and Kerala who have a distinct preference for parboiled rice. The increase in the premium was to be reflected in the issue price also ; otherwise the issue prices, too, remained unchanged.

4.11 Certain administrative changes were, however, made in the procurement arrangements. Instead of the existing single-State zones, an enlarged rice zone was created in the South, embracing the States of Andhra Pradesh, which has a substantial surplus, Karnataka, Tamil Nadu and parts of Pondicherry. The northern zone was also extended to include Rajasthan whose demand for rice is small and is confined to the superior varieties. The target for procurement of rice was fixed at 4.4 million tonnes as against 5.5 million tonnes recommended by the APC. The target for Andhra Pradesh was reduced because of its responsibility for supplying the deficit areas in Karnataka and Tamil Nadu and the obligation of other States was reduced due to damage to the crop from drought or floods. In the new kharif marketing season procurement reached 4 million tonnes up to March 1977; this is despite the fact that overall, the rice crop in 1976-77 was below the previous year's level. Market arrivals of paddy/rice in the southern States were poor in 1976-77; however, Punjab, Haryana, and to a lesser extent U.P., made good the shortfall.

4.12 Considerations of price stability had also a major influence on decisions relating to commercial crops—jute, cotton and sugarcane—for which the APC had recommended small increases in the support/minimum statutory price. In the case of cotton it was not considered necessary to raise the support price since the ruling prices were very high. The recommendations of the APC suggesting higher support prices were turned down by the Government in respect of both jute and sugarcane. In the case of the former the APC recommended an increase of Rs. 5 per quintal over the existing price of Rs. 135 per quintal for Assam Bottom variety (this is Re. 1 less than for W-5 under the ISI grading scheme) at upcountry markets, as acreage under jute had declined for two years and it was feared that it might shrink even further. Government, however, felt that, with the decline in rice prices in 1975-76, the jute-rice parity had substantially altered in favour of the former and no such danger existed. Keen competition in the overseas markets in jute goods also required that there should be no increase in raw jute prices. In any event any increase in the statutory minimum price could have no effect on sowings in the 1976-77 season which were completed latest by May.

4.13 The Jute Corporation of India was provided enough finances to carry out an adequate price support operation in the upcountry markets. But a shortage of storage capacity forced it to work in a low key. Neverthless the JCI succeeded in giving support to the market by purchases of about 8 lakh bales of raw jute which compares very favourably with total purchases of 5.8 lakh bales in the 1975-76 season. In addition, the new ISI grading system was introduced with effect from 1st July, 1976. This is likely to prove beneficial to the interests of farmers because it is less arbitrary and is based on characteristics which have been defined with some precision. This provides a greater incentive for quality improvement and makes manipulation by buyers more difficult.

4.14 The APC's recommendations in regard to the price policy for sugarcane in 1976-77 were essentially the same as for the 1975-76 season. The minimum statutory price was recommended to be raised to Rs. 9.50 per quintal for a recovery of 8.5 per cent or less, but this very same recommendation had been rejected in the previous season. A study of the costs of

production revealed that, on balance, there had been no increase in relation to the previous season, and Government felt justified in making no change in the statutory minimum price payable by mills. In actual practice this price had ceased to be of relevance, except to the limited extent that, after having paid the minimum price initially, mills are expected to share their profits on free-sale sugar with the growers. Since the mills have, in any case, to pay more than the prescribed minimum, either voluntarily to attract cane away from khandsari and gur, or under the price fixation resorted to by individual State Governments, and their overall profitability (for both levy and non-levy sugar) has to be determined with reference to realisation on free sale sugar, even this factor has become relatively unimportant.

4.15 The oils and fats situation in the country became once again a subject of concern. The sharp reduction in the prices of groundnut oil in early 1976 resulting from a bumper groundnut crop in 1975-76 brought about an increase in demand from all sections of the community—house-holds, vanaspati manufacturers, soap manufacturers and other industrial users. In the case of vanaspati the effect was compounded by the substantial increase in the prices of cottonseed oil as soon as it became known that the cotton crop for 1975-76 was on the low side. Whereas, normally, even after allowing for excise rebate, there should be a differential of about Rs. 100 per quintal between groundnut oil and cottonseed oil for it to be economic to use the latter in vanaspati production, the situation was such that this parity was rudely disturbed with the premium not only disappearing but moving in favour of cottonseed oil. In these circumstances, the use of groundnut oil shot up to more than 45 per cent as against the permissible level of 25 per cent while that of cottonseed oil came down to less than 25 per cent from the minimum required level of 30 per cent. Moreover, production of vanaspati during January-March 1976 (in which usage of groundnut oil was as high as 55 per cent) averaged 53.5 thousand tonnes per month as against only 39.7 thousand tonnes in the corresponding quarter of 1975.

4.16 To check the sharp fall in groundnut oil prices in the early part of 1976 the STC undertook purchases of 5,000 tonnes of oil with the intention of exporting the same if necessary. Since the exports of groundnuts, as well as those of other oilseeds were also rising, the STC's support operation served to set off a reaction and the price pendulum swung back again. The situation was tackled by temporarily banning the exports of groundnuts and groundnut oil and by raising the usage of imported oil in vanaspati from a minimum of 10 per cent to 20 per cent with effect from July 1, 1976, and to 50 per cent a fortnight later. The industry also opted for some kind of voluntary control on vanaspati prices so long as imported oils would be available. The situation was, by and large, saved from deteriorating and production of vanaspati was maintained at a satisfactory level during the lean period.

4.17 Certain other decisions were also taken in the course of the year. Support prices of Rs. 140 per quintal for groundnuts, and Rs. 150 per quintal (inclusive of a promotional element of Rs. 10) for sunflower seed were announced. At the administrative level a separate Vegetable Oils and Fats Directorate was set up in the Department of Civil Supplies for the better management of the oils and oilseeds economy of the country. With substantial imports being undertaken by the STC it was later decided to restrict use of indigenous oils (other than cottonseed oil for which a ratio of 30 per cent has been prescribed) in vanaspati manufacture to 10 per cent. Simultaneously, import of oilseeds/edible oils for direct human consumption was thrown open, and licences, valid for one year, issued to units engaged in the manufacturing, refining or blending of edible oils or in marketing the same. In addition to imports against free foreign exchange and Canadian aid, 50,000 tonnes of soyabean oil were also to come in under PL 480. With larger availability of imported edible oils, vanaspati manufacturers were required to use 75 per cent imported oil.

4.18 The cotton price situation in the country also began to worsen as the estimates of the raw cotton crop for 1975-76 were revised downwards substantially in early 1976. From a level of 141.2 in March 1976, the Index rose to 201.4 for July 1976. Since, even after the new cotton crop had entered the market, prices did no more than stabilise, Government had to embark on a programme of imports. A sum of Rs. 140 crores was initially released to the Cotton Corporation of India for the purpose and contracts placed for 5 lakh bales of raw cotton, of which more than three fourths has already been received and the rest is expected shortly. Further allocations of foreign exchange were made thereafter and the total imports would now be about 14 lakh bales. Prices abroad have been unfavourable as the world supply position has been tight, and these imports have only helped stabilise prices rather than bring them down, even after a subsidy of 20 per cent of the import price. Therefore, imports of man-made fibres were also permitted. The programme which originally covered 20,000 tonnes of polyester fibre and 50,000 tonnes of cellulosic/polynosic

fibre was subsequently enlarged. Imports can be effected directly by mills, and not necessarily through the STC; moreover, the imports will be duty free. With the introduction of free licensing and decanalising of imports, licences for a value of Rs. 236 crores were issued to the industry which is now required to use a minimum of 10 per cent man-made fibres in admixture with cotton.

**Public Distribution and Consumer Protection**

4.19 The strengthening and extension of the system of public distribution of essential commodities continues to be one of the important elements of the Government's efforts to ensure price stability. From a nucleus of fair price shops catering to cereals and sugar, and special outlets for kerosene oil, the coverage of equitable distribution has steadily been expanded so as to embrace a larger number of commodities of daily use. *Pari passu* monitoring by Govrnment has increased substantially with the setting up of the Department of Civil Supplies and it is now in a much better position to bring about a balance between demand and supply of essential commodities at the local level. For example, reports of temporary shortages of baby food, kerosene, soft coke, cement and iodised salt having been received, these were met through arranging replenishment of supplies by the manufacturers. Similarly, it became necessary to put restrictions on the exports of onions and potatoes when their prices rose abnormally in the first few weeks of 1977. Tea prices also began to shoot up because the export market had become exceptionally favourable and, in the interests of the domestic consumer, not only was an export duty of Rs. 5 per kg. imposed, but the two main companies were persuaded to reduce the domestic prices of packaged tea.

4.20 Public distribution of food-grains and sugar is effected through a net-work of fair price/ration shops which currently number 2.4 lakhs. Although the coverage has increased over the years, releases of food-grains from Government stocks during 1975-76 (November-October) at 9.05 million tonnes were over 2 million tonnes lower than in the preceding year because of the larger availability in the open market, stemming from a bumper food crop. As imports continued to come in against past commitments, and procurement exceeded all expectations, 11.4 million tonnes were added in 1975-76 to stocks of 5.7 million tonnes at the end of October 1975, bringing the total to the record level of 17.1 million tonnes by the end of October 1976. As at the end of March 1977, the total stock was 18.0 million tonnes; of this wheat comprised 11.1 million tonnes, rice 6.2 million tonnes, and coarse grains 0.7 million tonnes.

4.21 This high level of stocks has posed considerable problems of storage, and all available space, including school buildings and unused air-strips, had to be mobilised for the purpose. In the middle of 1976, the Food Corporation of India, the Central Warehousing Corporation and the State Warehousing Corporations, had between them, an owned capacity of 7.8 million tonnes, and an additional 7.3 million tonnes of hired storage capacity. The effective capacity, after allowing for the requirements of receipt and despatch, was about 13 million tonnes. In the circumstances, about 4.5 million tonnes of CAP (cover and plinth) storage had to be resorted to. By the end of the year, however, the covered storage (owned and hired) had risen to 15.6 million tonnes, and CAP to 7.7 million tonnes, making for an effective capacity of 21 million tonnes. This would be barely sufficient if support purchases from the 1976-77 crop also turn out to be of a high order.

4.22 This is an embarrassing situation, as the costs of storage are quite high. Therefore, instructions were given for an increase in the quantum of ration from 8 kgs. or so, per head per month to 10 kgs. and this could be further temporarily increased to 12 kgs. per month, the extra quantity to be supplied in the form of wheat or wholemeal atta only. Likewise, orders were also issued for increasing the quantity of ration to 12 kgs. per adult labourer per month without the requirement of a ration card at all major irrigation and construction projects as well as at relief works. Moreover, price and distribution controls over wheat products were removed. In the new wheat policy for 1977-78, even the restrictions on wheat have been done away with.

4.23 Some relaxation was made during 1976-77 in rice consuming areas, though it was considered necessary to proceed with caution. For example, when there was a sharp rise in prices in June-July 1976, larger releases were made to the States of Kerala, and Tamil Nadu. However, there are certain limitations to the help that the Centre can render because of the preference for par-boiled rice in these regions. As mentioned earlier the premium for parboiling paddy was increased, and this should make for greater availability of such rice in the future.

4.24 The 1975-76 sugar season (October-September) opened with a stock of about 13 lakh tonnes, equivalent to a domestic consumption of about four months (not allowing for exports). Crushing, however, started late for a number of reasons, including attempts by the industry to get the Government to fix a higher price for levy sugar as well as to restore the excise

rebate scheme for enhanced production. The latter had been withdrawn because it was felt that the loss to the exchequer was not balanced by any increase in the overall output, taking the season as a whole. As for the levy price, there had been some inter-zone anomalies in the previous price fixation. Industry also resented the new method of determining the levy price after taking into account overall profitability (and not merely the cost of production of levy sugar), though this approach was in line with the recommendations in the last Tariff Commission report. The question of levy prices was referred to the Bureau of Industrial Costs and Prices, which, in its interim report submitted towards the end of June 1976, recommended revised zonal prices which, besides correcting the earlier anomalies, had the effect of raising the average levy price by Rs. 8.33 per quintal. In order not to disturb the consumer price of Rs. 2.15 per kilo, government decided to reduce the excise duty for levy sugar from 20 per cent to about 14 per cent. As regards free-sale sugar, the impact of lower production began to be felt from February-March 1976 onwards, though a really sharp advance in prices only took place in July. As mentioned above, exports were thereupon staggered, and releases of levy and non-levy sugar for domestic consumption stepped up over the next three months-from 2.95 lakh tonnes in July 1976 to 3.17 lakh tonnes in August, and averaged 3.31 lakh tonnes for the period September 1976 to January 1977. The industry also undertook to stabilise the ex-factory price of the standard variety of sugar at Rs. 335 per quintal until such time as the new crop sugar was in the market. The Government, on its part, refrained from increasing the tariff value of free-sale sugar, though it was as low as Rs. 310 per quintal. For November and December 1976, the tariff value was nominally raised to Rs. 335 to be in conformity with the ruling price, the absolute rate of duty being left practically unaltered by reducing the basic duty from 37.5 per cent to 34 per cent ad valorem. Nevertheless, the new sugar season (October 1976—September 1977) did register some decline in prices, and this trend was further strengthened as the season progressed. Production of sugar in the first six months was 41.9 lakh tonnes as against 37.1 lakh tonnes in the corresponding period of the 1975-76 season. The reintroduction of the excise rebate scheme for excess production also seems to have contributed to this increase.

4.25 The production of controlled cloth has been declining continuously. Against the obligation of 800 million sq. metres production was only 323.5 million sq. metres during April-September 1975. A large number of mills were in financial difficulties and it became necessary to give them relief through waiving of the controlled cloth obligation for a period of one year upto December 1976. The effective quota was thus reduced to 400 million sq. metres per annum. By this time cotton prices had also eased (the wholesale price index dropped from 168.4 in October 1974 to 130.6 in October 1975) and production of controlled cloth during October-December 1975 and January-March 1976 quarters was around 170 million sq. metres. The sharp increase in cotton prices from the month of March 1976 onwards led to a decline in production and the output of controlled cloth fell from 206 million sq. metres in April-September 1976 to only about 40 million sq. metres in the October-December quarter. It, therefore, became necessary to review the situation, and a decision was taken to raise ex-mill prices by 35 per cent with effect from the quarter beginning January 1, 1977. The reduced obligation to produce controlled cloth was to remain operative for another year. The higher prices were expected to enable the mills to cover their cash outgo but not to provide for depreciation and return on investment. The increase at the ex-mill level was, however, not to result in any burden on the consumer as the Government decided to subsidise the National Consumers' Cooperative Federation to the required extent.

4.26 Simultaneously with the reduction of the controlled cloth obligation of the mill sector, it was envisaged that the part of the obligation relating to dhoties and sarees, could be passed on to the decentralised sector—in particular the handloom sector. The scheme was introduced on a pilot basis with effect from October 2, 1976. At present the scheme covers 20,000 looms in ten States, involving a production of about 2 million metres per month while the objective is to raise the production as soon as possible to 100 million metres and ultimately to 200 million metres per annum. It is estimated that production in the handloom sector would necessitate a subsidy of Re. 1 per metre, but this price would be well worth paying in the interests of employment.

4.27 In order to prevent an unduly large increase in the prices of raw cotton the Cotton Corporation of India has agreed to take a loss of upto 20 per cent on its sales of imported cotton in order that supply may be made at prices currently prevailing for the corresponding varieties of domestic cotton. Import duty on cotton was abolished upto March 1977, and on man-made fibres upto 31-10-1977.

4.28 In other ways, too, efforts were made to see that prices decline. The price of wheat issued to roller

flour mills by the FCI was reduced from Rs. 135 per quintal to Rs. 125 per quintal in September while the price of bread has been reduced in several cities. The excise duty on woollen fabrics was reduced from 7 to 4 per cent; as a result the industry was prevailed upon to effect a cut in the wholesale prices of blazer and tweeds by 3 per cent and of knitting wool by 3-5 per cent. The cuts also apply to hosiery and ready-made garments. Other items subjected to price cuts on the initiative of the Department of Civil Supplies and Co-operation are biscuits and footwear. Fertilizer prices were again reduced as recently as February 7, 1977.

4.29 Measures of price reduction have necessarily to be accompanied by improved distribution if the benefits thereof are to reach the common man. Hence consumer cooperatives have to be developed as an integral part of the consumer oriented public distribution system. At present about 70,000 cooperative retail outlets are engaged in the distribution of essential commodities; their total turn-over in 1976-77 is expected to be of the order of Rs. 1,000 crores. Efforts are under way to strengthen rural consumer cooperatives also. The National Cooperative Development Corporation launched a scheme to provide financial assistance to marketing cooperatives/consumer stores to raise working capital finance. Fifteen States, involving 168 projects, had already availed of financial assistance under this scheme upto the end of November 1976. This will enable a large number of rural consumer cooperatives to enlarge their turnover. About 40 per cent of these projects are proposed to be set up in tribal, hilly and backward areas. Given the size of the country and the need to expand the cooperative distribution system to eliminate profiteering what has been achieved so far is far short of our requirements. Urgent action needs to be taken to expand the consumer cooperative movement.

4.30 The area of consumer protection was extended during the year to bring white printing paper and some brands of razor blades under the Indian Standards Institution (ISI) certification marks scheme, while a performance study of dry battery cells showed that the quality and standards of Indian batteries were, by and large, equivalent to, or even better than, the specifications laid down by the ISI. The Household Electrical Appliances (Quality Control) Order, 1976 stipulates that from July 1, 1977, 41 items will have to meet the standard specifications laid down by the ISI. The Standards of Weights & Measures Act, 1976, which received the President's assent on April 8, 1976, provides, inter alia, for consumer protection in respect of packaged commodities. While certain steps had already been taken in this direction in 1975-76, the new Act contains provisions for giving directions that packing should be in rationalised standard quantities by weight, measure, or number, so as to facilitate comparative assessment of prices by the purchaser.

4.31 To sum up : 1976-77 witnessed a reversal of the trend of declining prices and the economy was faced once again with inflationary pressures. Considering that prices went up by about 12 per cent over the year the various policy measures designed to contain such pressures cannot be said to have been successful in achieving their objective. A fluctuating agricultural output has always been recognised as a major factor to be reckoned with in this battle against rising prices. A buffer stock in food, it was felt, would give greater strength to deal with the price problem. The experience of 1976-77 shows that this strength is somewhat circumscribed in a large country like India by a number of factors. The variations in tastes and preferences limit the manoeuvrability of the authorities. The buffer stock also leads to monetary problems in the process of its creation which may not always be easy to control. It needs to be emphasised, however, that even with these limitations a food buffer stock is a tremendously powerful weapon against inflationary pressures.

4.32 The experience of 1976-77 also suggests that the battle against inflation needs to be fought on many fronts, i.e., all the essential commodities such as, pulses, sugar, edible oils and cloth. The accumulation of foreign exchange reserves gives us a greater margin of manoeuvrability in this regard than ever before. But experience shows that this needs advance planning and a great deal of administrative flexibility. It also points to the fact that our ability to control certain prices is limited by the state of international prices. If they are higher as in the case of cotton, there is no way of controlling domestic prices in the face of a decline in production. Finally, with regard to items like pulses, imports are not possible and, therefore, the ultimate solution to rising prices is increased production at home.

# CHAPTER 5

## BUDGETARY TRENDS AND FISCAL POLICY

5.1 The recovery in agricultural production following favourable weather conditions and the consequent decline in general price level in 1975-76 provided favourable conditions for a substantial step-up in investment. Furthermore unutilised capacity existed in several industries due to slackness in demand for their products. The employment situation also had continued to deteriorate. Under these circumstances an increase in development outlay became imperative to improve the prospects for economic growth and employment. However, the overall demand management policy followed since July, 1974 had to be continued with minor modifications, as it was essential to maintain price stability with growth. It is against this background that the fiscal developments of 1976-77 have to be viewed.

5.2 The budget for 1976-77 provided for a sharp step-up in public sector investment outlays. It was expected that this would have a favourable effect on private investment which had not picked up. In the distribution of public sector outlays, however, the emphasis laid was mainly on the completion of on-going projects which would augment supplies of vital inputs required by both agriculture and industry. Investment in new projects had therefore to be accorded a secondary role. The large investment envisaged in the Annual Plan could be achieved only with a higher rate of domestic savings. This was sought to be achieved by providing a package of incentives to stimulate private savings. These incentives were further buttressed by a rationalisation of the rate structure of taxation of personal income and wealth.

### Budgetary Development During 1975-76

5.3 The full impact of the substantial resource mobilisation efforts of the Centre and State Governments during 1974-75 was reflected in their Budgets for 1975-76. The combined tax revenues of the Centre and States went up by 10 per cent to Rs. 10913 crores in the revised estimates for 1975-76 from a budget estimate of Rs. 9926 crores. Among the individual taxes, substantial increases were anticipated under income and corporation tax collections (28 per cent) and from sales tax (14 per cent).

5.4 However, the overall budgetary position did not improve in 1975-76 even with the large increase in revenues as total outlay increased by 12 per cent, from Rs. 16840 crores in the budget estimates to Rs. 18832 crores in the revised estimates. Of this, developmental expenditure accounted for a much larger (15 per cent) increase than the non-developmental expenditure (7 per cent). While a part of the increase in these expenditures was due to the grant of five instalments of dearness allowance, a substantial portion was accounted for by the increase in the loan and equity capital provided to public sector undertakings, the increased outlay on purchase of fertilisers, irrigation schemes, and export promotion measures. Consequently, the gap between current revenues and total outlay widened by Rs. 926 crores to Rs. 4990 crores in the Revised Estimates. Since only about nine-tenths of this increased gap was met by larger capital receipts the uncovered gap of Rs. 312 crores in the Budget Estimates widened to Rs. 414 crores in the revised estimates. Subsequent data available, however, show that the actual budgetary position of the Central and State Governments improved substantially resulting in an actual budgetary surplus of Rs. 13 crores, instead of a budgetary deficit* anticipated in the revised estimates for 1975-76.

5.5 The conventional budgetary deficit, it may be pointed out, does not provide an appropriate measure of the impact of the budget on the rest of the economy and transactions with the rest of the world. Therefore, in the Economic Survey, 1975-76 it was stated that for measuring the net direct impact of the budgetary operations on the demand for domestic goods and imports, the concept of the net increase in Government's total indebtedness to the Reserve Bank† was

* Budgetary deficit referred to in the Economic Survey for the year for which final accounts are available comprises the Centre's deficit as measured by net increases in the holding of treasury bills by the RBI and variation in cash balances, and States' deficit as measured by ways and means advances (net) from the RBI and variations in their cash-balances. The Centre's deficit so defined is a measure of the net variation in the Central Government's short term indebtedness to the RBI and differs from the concept in the budget documents according to which the budgetary deficit equals net increase in treasury bills (i.e. net sale of Treasury Bills not only to RBI but also to all other parties such as State Governments, commercial banks, etc.) and variation in cash balances.

†While budgetary deficit is derived from budgetary data deficit financing has to be worked out from monetary data. This may introduce a slight discrepancy because of the fact that the accounts of the Government are closed about three weeks after the end of the fiscal year whereas monetary account represent the position as at the end of the fiscal year.

more relevant. Judged by this criterion the fiscal year 1975-76 ended with a surplus of Rs. 206 crores as against a deficit of Rs. 654 crores in the previous year. Admittedly, this order of surplus had a contractionary impact on the economy. The contractionary impact was perhaps even more than that indicated above since a part of the Government expenditure was on purchases of foodgrains and fertilisers abroad and did not therefore add to domestic demand. Domestic price stability during 1975-76 is partly attributable to these factors.

## Central and State Government Budgets (Including Union Territories) for 1976-77

5.6 The Annual Plan outlay for 1976-77 was raised to Rs. 7852 crores in view of the relative price stability obtaining on the eve of the budget presentation and the significant increase in the growth rate of real income in the previous year. This marked an increase of 31.3 per cent over the outlay in preceding year's plan. The outlay on agriculture was increased from Rs. 691 crores in 1975-76 to Rs. 896 crores in the 1976-77 Annual Plan recording an increase of 30 per cent. On the supporting sectors to agriculture such as irrigation, fertiliser and power (including rural electrification) the Annual outlays in 1976-77 at Rs. 687 crores, Rs. 435 crores and Rs. 1453 crores respectively were higher by 47 per cent, 43 per cent and 32 per cent respectively over the previous year's allocations. Thus, the total allocation for development of agriculture in the Annual Plan for 1976-77 was estimated at Rs. 3471 crores as against Rs. 2565 crores registering an increase of more than 35 per cent. Another vital sector namely industry and minerals was allocated Rs. 2185 crores in 1976-77 showing an increase of 33 per cent over the previous year. There was also a substantial rise in the outlay on social services accounting for an increase of 29 per cent. The emphasis in the allocation of plan outlay was on the expeditious completion of on-going projects with a view to increasing vital input availabilities and infrastructure facilities in the short term. Areas selected for such increased outlay were agriculture, irrigation, power, petroleum, coal, fertilisers, steel, transport and communications. As for new projects, the approach for their inclusion in the plan was very selective depending upon their contribution to long term growth and the availability of resources.

5.7 The combined outlays of the Centre, States and the Union Territories as contemplated in the annual budgets was of the order of Rs. 19860 crores in 1976-77 and was 5.5 per cent higher than the revised estimates of 1975-76. While the growth in the developmental outlays (which include both plan and non-plan outlays under developmental heads) worked out to 4.4 per cent, non-developmental outlays were up by 7.1 per cent. The current revenues for 1976-77 which were estimated at Rs. 14826 crores showed an increase of 7.1 per cent compared with Rs. 13842 crores in the revised estimates for 1975-76. The growth in tax revenues (including receipts from additional taxation) was estimated to be slightly higher

TABLE 5.1

*Budgetary Transactions of the Central and State Governments @*

(Rs. crores)

| | 1974-75 | 1975-76 | | 1976-77 |
|---|---|---|---|---|
| | (Accounts) | (B.E.) | (R.E.) | (B.E.) |
| **I. Total Outlay** | **15689** | **16840** | **18832** | **19860** |
| (a) Developmental | 9506* | 9959 | 11492* | 12002 |
| (b) Non-Developmental | 6183** | 6881 | 7340** | 7858** |
| **II. Current Revenue** | **11760** | **12776** | **13842** | **14826** |
| of which : Tax Revenue | 9223 | 9926 | 10913 | 11773 |
| **III. Gap (I—II)** | **3929** | **4064** | **4990** | **5034** |
| Financed by : | | | | |
| (i) Domestic capital receipts | 2480 | 2891 | 3187 | 3414 |
| (ii) Draft on foreign savings | 758 | 861 | 1389 | 1288 |
| (iii) Budgetary deficit | 691 | 312 | 414 (—13) @@ | 332 |

@As per the budgets presented to the Parliament and to the State Legislatures.

*Excludes notional entry of Rs. 39 crores in 1974-75 and Rs. 53 crores in 1975-76 (RE) on account of conversion of loan capital into equity capital in respect of public undertakings.

**Excludes contingency fund transactions of the Central and State Governments : Rs. 22 crores in 1974-75, Rs. 20 crores in 1975-76 (RE) and Rs. 8 crores in 1976-77 (BE).

@@As per Accounts.

at 7.9 per cent, despite a likely marginal decline (1.6 per cent) in the collections from income and corporation taxes. On balance, therefore, a gap of Rs. 5034 crores emerged between the current revenues and total outlay. This gap was to be covered to the extent of 67.8 per cent from domestic capital receipts and 25.6 per cent from external assistance. The balance of Rs. 332 crores (or 6.6 per cent) was to be financed from short-term borrowings.

**Central Government Budget for 1976-77**

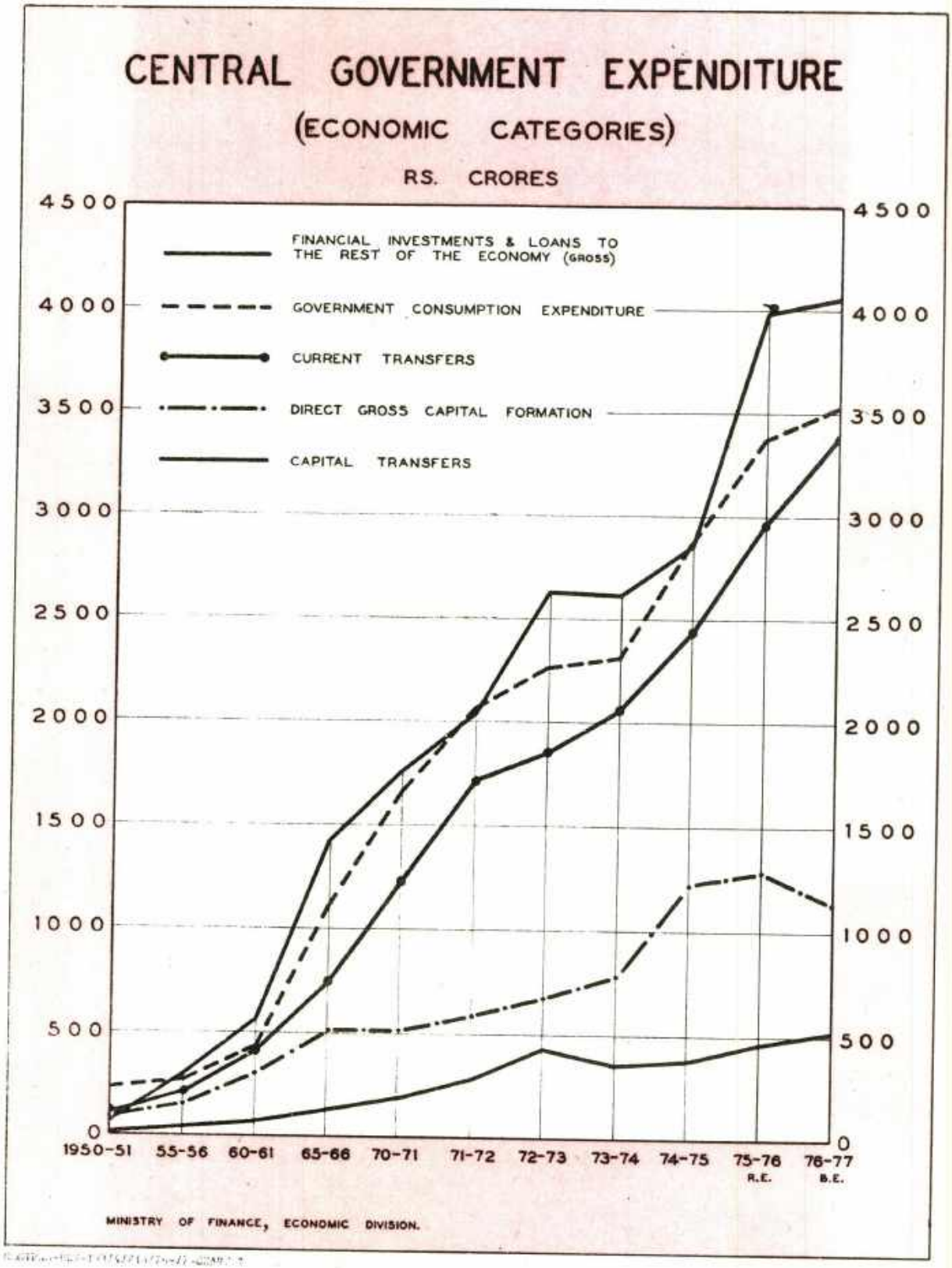
5.8 The 1976-77 Central Budget had provided for a total outlay of Rs. 13587 crores, of which 53.2 per cent was for developmental activities and the rest for items of a non-developmental nature. The Budget was left with a deficit of Rs. 328 crores (or 2.4 per cent of the total) which was to be financed from short-term borrowings. The manner of financing the rest of the outlay was : tax revenues, including accruals from fresh tax proposals (46.1 per cent); non-tax revenues (19.3 per cent); domestic capital receipts (22.8 per cent); and external assistance (9.5 per cent). Subsequently, two supplementary demands for grants involving a net outlay of Rs. 277 crores were authorised by Parliament in August and October, 1976. The bulk of this additional outlay was to be on the distribution and subsidy of fertilisers (Rs. 95 crores), payment to owners of nationalised sick textile mills (Rs. 39.18 crores), grants to States and Union territories for family planning programmes (Rs. 48 crores) and larger provision for the Oil and Natural Gas Commission (Rs. 52.30 crores).

5.9 The additional taxation proposed in the Central Budget for 1976-77 was of a modest order. After allowing for post-budget concessions, the yield was estimated at Rs. 40.7 crores (net of States' share), of which as much as Rs. 36.7 crores was to come from increases in customs duties. Reliefs were given in both direct and indirect taxes. While the loss in revenue in direct taxes was expected to be made good by better tax compliance, the loss in indirect taxes (Rs. 65 crores) was more than offset by the additional tax measures introduced in the Budget.

5.10 A reduction in excise duties on a selected number of items was proposed to provide a measure of relief to industries suffering from recession and stimulate demand for the products of such industries. Besides, in order to stimulate and sustain a progressive increase in production of certain essential commodities the budget also promised a relief of 25 per cent in excise duty if the production exceeded the level of the base year. The scheme which was finalised in July, 1976 covered 44 industries and was to remain in force up to the end of March, 1979. In respect of certain items, however, excise duty was raised. The items which fell in this category were certain varieties of paper, patent and proprietary medicines, cigarettes, aerated waters, cotton fabrics of finer variety and paints and varnishes. An increase in import duties was proposed in the budget with a view to providing impetus to domestic production and siphoning off a part of the premia on particular products which were in short supply.

5.11 In the field of direct taxes the maximum personal income-tax rate was brought down from 77 per cent to 66 per cent with similar reductions all along the line. The wealth tax rates too were reduced (minimum rate from 1 per cent to 1/2 per cent and the maximum rate from 8 per cent to 2-1/2 per cent). The additional wealth tax on urban property was withdrawn as it was considered unnecessary after the imposition of ceilings on urban property. The new structure of income-tax and wealth tax rates was so devised as to ensure that their combined incidence in no case exceeded 100 per cent of the income.

5.12 A substantial fiscal incentive in the form of an investment allowance for selected industries including all small scale industries was introduced in the Budget for 1976-77 to enable industrial units to meet the rising costs of new equipment and to facilitate modernisation of plant in industries where replacements have been slow. Investment in plant and machinery in specified industries would now secure a tax benefit in the form of a deduction of 25 per cent of the cost from taxable profits. Where the profits are insufficient, the deficiency can be carried forward for a specified period. Unlike the initial depreciation allowance introduced in the 1974-75 Budget, the investment allowance will not be taken into account for purposes of depreciation. There was a built-in provision to ensure that the investment allowance is utilised within a period of ten years of the acquisition of a new plant and machinery. Another concession allowed in the Finance Act was the exemption of companies from the payment of the surcharge of five per cent on the income tax payable by them for a period of five years, if an equivalent amount is deposited by them with the IDBI. This measure was designed to place more resources at the disposal of the IDBI for assisting industries. There was also a reduction in the rates of tax on long-term capital gains of companies to help augment their internal resources. In view of the rise in the interest rates and to allow some margin in the return on risk capital, the threshold for the determination of chargeable profits under the Companies (Profits) Surtax Act was raised from ten per cent of the capital employed by


CENTRAL GOVERNMENT EXPENDITURE
(ECONOMIC CATEGORIES)
RS. CRORES
FINANCIAL INVESTMENTS & LOANS TO THE REST OF THE ECONOMY (GROSS)
GOVERNMENT CONSUMPTION EXPENDITURE
CURRENT TRANSFERS
DIRECT GROSS CAPITAL FORMATION
CAPITAL TRANSFERS
4500
4000
3500
3000
2500
2000
1500
1000
500
0
1950-51
55-56
60-61
65-66
70-71
71-72
72-73
73-74
74-75
75-76 R.E.
76-77 B.E.
MINISTRY OF FINANCE, ECONOMIC DIVISION.

the company to 15 per cent. Long-term borrowings and debentures would, however, no longer be included in the capital base. To encourage persons of Indian origin ordinarily residing abroad to bring their assets into India on repatriation an exemption was granted to such assets from the wealth tax for a period of seven years. Investment by non-resident Indian citizens in fresh equity in certain priority industries was also to be exempt from the wealth tax.

5.13 To neutralise at least partly the effect of the tax relief, the compulsory deposit scheme was extended for another year with enhanced rates for the higher income slabs under the scheme for income-tax payers. The income to be so impounded was estimated at Rs. 80 crores.

5.14 Apart from variations in the rates of Central excise and customs, the year 1976-77 witnessed some notable changes in the Central Sales Tax Act. Sales immediately preceding exports were exempted from sales tax. The list of declared goods (that is goods on which the States cannot levy a sales tax of more than the maximum laid down for inter-State sale) was extended to include certain cereals and pulses of common consumption and crude oil.

5.15 The Economic Survey for 1975-76 had stressed the need for a fresh look at the entire structure of indirect taxes in the country so as to avoid or minimise any undesirable effects on prices and distortion in the allocation of resources. A Committee has been constituted under the Chairmanship of Shri L. K. Jha, Governor, Jammu & Kashmir, to examine the structure of indirect taxes, Central, State and local, in all its aspects and recommend measures for reform. An interim report has been submitted by the Committee which is now under examination by the Government.

5.16 The structure of direct taxation too needs reform in several directions. A major deficiency of the income tax—the principal direct tax in the country—is that it is not adequately responsive to changes in national income. Even though in absolute terms collections from income tax have improved over the years, the amounts collected as a proportion of national income from non-agricultural sources have not recorded any significant improvement. Reform of the system of direct taxation is needed to improve the elasticity of revenue from these sources. At the same time, care has to be taken to see that equity does not suffer and the incentives for work effort, saving and investment are not blunted. There is also an urgent need to reorient tax structure to the aim of promoting savings and curbing inessential consumption more effectively.

5.17 The Economic Classification of the Central Budget shows that the direct gross fixed capital formation (i.e. investment in buildings, public works, equipment and other fixed assets) would increase by 13.3 per cent in 1976-77 as against an increase of 17.3 per cent in 1975-76 (Revised Estimates). Including inventories, however, the gross capital formation shows a decline of 12.7 per cent in 1976-77 in sharp contrast to an increase of 4.9 per cent in 1975-76 (Revised Estimates). This is mainly because of the transfer of fertiliser transactions to the Food Corporation of India from that year. The gross capital formation out of the Centre's budgetary resources (including financial assistance for capital formation to the rest of the economy) was estimated at Rs. 4905 crores in 1976-77 of which 21.5 per cent would be financed by the gross savings of the Central Government and its departmental undertakings. The rest of the financial requirements would be met by drawing upon the savings of other domestic sectors to the extent of 45.6 per cent. External assistance was to contribute 26.3 per cent leaving 6.7 per cent to be met from short-term borrowings.

TABLE 5.2

*Capital Formation by the Central Government and its financing*

(Rs. crores)

| | 1974-75 (Accounts) | 1975-76 (R.E.) | 1976-77 (B.E.) |
|---|---|---|---|
| I. Gross capital formation out of budgetary resources of the Central Government | 3676 | 4602 | 4905 |
| (i) Gross capital formation by the Central Government | 1227 | 1287 | 1124 |
| (a) Gross fixed capital formation | 822 | 964 | 1092 |
| (b) Increase in inventories | 405 | 323 | 32 |
| (ii) Financial assistance for capital formation to the rest of the economy | 2449 | 3315 | 3781 |
| II. Gross savings by the Central Government | 917 | 1022 | 1053* |
| III. Deficit (I—II) | 2759 | 3580 | 3852 |
| Financed by : | | | |
| IV. Draft on other sectors of the domestic economy | 2001 | 2191 | 2564 |
| (i) Domestic capital receipts | 1417 | 1701 | 2236 |
| (ii) Budgetary deficit | 584 | 490 | 328* |
| | | (—98)£ | |
| V. Draft on foreign savings | 758 | 1389 | 1288 |

*After taking into account the post-budget concessions.

£As per Accounts. Does not include RBI's transactions in long-dated securities.

NOTE : Gross capital formation in this table includes loans given for capital formation on a gross basis. Consequently domestic capital receipts include loan repayments to the Central Government.

**Finances of the State Governments in 1976-77**

5.18 The combined revenue and capital expenditure of the State Governments, as emerging from their budgets for 1976-77, works out to Rs. 9555 crores and represents an increase of 8.3 per cent over the revised estimates for the preceding year. The rate of growth in developmental expenditure is 7.5 per cent* and the trend over the past three years indicates that the proportion of developmental expenditure in the total expenditure has been rising. This proportion has increased from 69.3 per cent in 1973-74 to 71.3 per cent in the budget estimates for 1976-77. The increase of 10.4 per cent in non-developmental expenditure is spread over a wide range of items like interest payments, police, jails, etc. and is partly accounted for by the additional dearness allowance granted to State Government employees. The non-plan expenditure on relief on account of natural calamities, however, shows a sharp decline in 1976-77 budget estimates. However in view of floods and drought in some States in 1976-77 this expenditure is likely to be higher than provided in the Budget. In the case of developmental expenditure, the growth rates under major heads are in keeping with the priorities laid down in the Plan for 1976-77. In accordance with these priorities, the revenue and capital expenditures under irrigation show an increase of about 18 per cent, and agriculture over 12 per cent. While the expenditure under education is expected to increase by 9.3 per cent, the expenditure on family planning shows an increase of 12 per cent, and that on cooperation of 34.3 per cent.

5.19 Current revenues i.e., tax revenue and non-tax revenues of the State Governments for 1976-77 had been estimated at Rs. 7749 crores. This is only 8.6 per cent higher than in the preceding year's revised estimates. The lower rate of growth in revenues which is pronounced in tax revenues, was due to the estimated decline in the growth rate of the States' share in Central taxes as well as a lower growth rate projected for the States' own tax revenues. While the former was estimated to decline from 21.7 per cent in 1975-76 Revised Estimates to 8.0 per cent in 1976-77 Budget Estimates, the latter was expected to fall from 18.7 per cent in 1975-76 revised estimates to 13.0 per cent in 1976-77. This was due to a lower rate of growth in the taxes shared with the Centre. As far as the States' own tax revenue is concerned the increase in sales tax revenue which is the mainstay of the States' tax revenues was lower than in the revised estimates of 1975-76. In 1976-77, revenue from this source was expected to grow by 13.9 per cent to Rs. 2120 crores from Rs. 1862 crores a year earlier, followed by a growth of 13.2 per cent in entertainment tax, and of 10.8 per cent in motor vehicles tax. In all other cases, the rate of growth in 1976-77 was less than 10 per cent, and the lowest growth rates recorded were in respect of land revenue including agricultural income tax (6.3 per cent) and electricity duties (3.7 per cent).

5.20 The receipts from States' non-tax revenues continue to be a source of concern. In contrast with a modest increase of 1.6 per cent in 1975-76, these were likely to decline by 2.5 per cent in 1976-77. The primary cause for this unsatisfactory situation continues to be the losses incurred by the departmentally run state public undertakings. The analysis of the State Budgets indicates that the net contribution (i.e. excess of revenue over non-plan working expenses and interest on capital employed) of these undertakings showed further deterioration in 1976-77 compared with the revised estimates of 1975-76 with the exception of forests, mines and minerals, and road and water transport services. These, however, made positive contributions to the revenue. The other undertakings particularly irrigation (commercial) and multipurpose river projects continued to incur heavy losses.

5.21 In 1976-77 the State Budgets showed a small deficit of Rs. 5 crores in contrast to a surplus of Rs. 16 crores in their budgets for 1975-76. The budget surplus in 1975-76 was largely due to the windfall in the form of a share in income tax collections from the Voluntary Discloure Scheme. If this exceptional item is not to be taken into account, the State Governments' budgetary position in 1976-77 certainly showed a marked improvement. However, this small aggregate deficit for all States in 1976-77 obscures the individual State's budgetary position. A disquieting trend observed in the State budgets in recent years has been that some of the States whose finances were hitherto viable are showing signs of deterioration. This trend needs to be corrected. Likewise, the problem of overdrafts by certain States has again become a cause for concern. This again underscores the need for such States to improve their financial administration.

5.22 A significant aspect of the State Governments' finances since the beginning of the Fifth Plan has been

*In 1975-76, there was an outlay of Rs. 88 crores on the purchase and distribution of foodgrains and fertilisers but in 1976-77, there is a negative figure of Rs. 37 crores under these two heads, signifying withdrawals from stocks. If adjustment is made for this, the growth in developmental expenditure during 1976-77 will be 9.6 percent.

the encouraging resource mobilisation effort put forth by them. As against the target of Rs. 2,550 crores set for them in the Draft Fifth Five-year Plan, the measures taken by the States in the first three years of the plan would yield Rs. 5498 crores during the five-year period, thus, far exceeding the original target. However, the plan as finalised in September, 1976 has set the target for additional resource mobilisation by the States at Rs. 6199 crores, which calls for an additional resource mobilisation of Rs. 701 crores by them in the remaining two years of the plan over and above the level already reached. It is worth emphasising, however, that so far the States have not made any serious attempt to tax relatively undertaxed sectors. Considering the priority accorded to investment in agriculture and the huge investments that have been made on irrigation works and rural electrification and various subsidies given to this sector, the revenue accruals are hardly commensurate with even the maintenance expenditure on irrigation and other infra-structural facilities provided. Increasing the rates of existing taxes, which in the case of the States are mostly on commodities, is becoming increasingly difficult. Hence, there is an urgent need for the States to seriously consider ways of augmenting their revenues and simultaneously bringing about better equity in their tax structure. This should be done in such a manner that it brings greater elasticity to the State tax revenues and ensures a better balance in their budgets.

5.23 There is also a tendency among the States to slacken their effort at additional resource mobilisation when the appointment of a Finance Commission is due because of the fear that resources from such measures would enter the base level figures of State revenues which the Finance Commission might take for purposes of projecting the States' requirements of funds over the period covered by its recommendations. There is already some evidence of this trend in some of the State Governments' budgets presented for the year 1977-78. The concessions announced recently by several States with regard to the profession tax, sales tax, property taxes and land revenue compound this problem. Their tax revenue would be eroded further and their resource position will worsen to the obvious detriment of their growth.

### Performance of Public Sector Commercial Undertakings

5.24 The financial results of Central Commercial Undertakings for 1974-75 showed a substantial improvement inasmuch as their pre-tax profits for that year at Rs. 312 crores were more than double that of Rs. 149 crores in 1973-74. The provisional data for 1975-76 in respect of these undertakings show that the profit at Rs. 305 crores in 1975-76 was two per cent less than the level in the preceding year.

5.25 The enterprises which incurred significant losses were : Coal India Ltd. (Rs. 27.93 crores), Fertiliser Corporation of India Ltd. (Rs. 24.56 crores), Bokaro Steel Ltd. (Rs. 16.94 crores) and Fertilisers and Chemicals (Travancore) Ltd. (Rs. 12.84 crores). Excepting in the case of Coal India Ltd. where over the previous year's loss, there was a decline of Rs. 32.12 crores in the loss incurred in 1975-76, in all other cases, the magnitude of loss widened considerably. By far the largest contribution to pre-tax profits came from the oil producing enterprises *i.e.*, Indian Oil Corporation Ltd. (Rs. 52.41 crores) and Oil and Natural Gas Commission (Rs. 38.21 crores) followed by Bharat Heavy Electricals Ltd. (Rs. 57.24 crores), Hindustan Steel Ltd. (Rs. 44.66 crores), Minerals and Metals Trading Corporation (Rs. 29.92 crores), Hydro Carbons Pvt. Ltd. (Rs. 23.72 crores), Indian Petrochemicals Ltd. (Rs. 14.47 crores), and Hindustan Zinc Ltd. (Rs. 10.63 crores).

5.26 The figures of profits/losses in the preceding paragraph do not include the sick textile mills numbering 105 taken over by the Government, and constituted into nine subsidiaries of the National Textile Corporation under the provisions of Sick Textile Undertakings (Nationalisation) Act, 1974. According to provisional data, they would have incurred losses amounting to Rs. 60 crores in 1975-76.

5.27 The provisional data show that the return on capital employed in the Central Public Sector enterprises, namely, ratio of gross profits after providing for working expenses and depreciation but before deducting interest and tax liability declined from 8.4 per cent in 1974-75 to 7.6 per cent in 1975-76. The dividends declared by 41 enterprises amounted to Rs. 20.77 crores as against Rs. 19.63 crores in 1974-75 by 36 enterprises. The gross internal resources comprising retained profits, depreciation and deferred revenue expenditure written off during the year generated by 98 enterprises stood at Rs. 526 crores compared to Rs. 580 crores generated by 91 enterprises in 1974-75. This would indicate that barring a few the working of most enterprises leaves much to be desired and the return on resources employed far from adequate.

5.28 After reporting substantial losses successively for 1973-74 and 1974-75, the Railway Budget for 1975-76 had anticipated a surplus of Rs. 23.03 crores. However, the actuals for 1975-76, show a deficit of Rs. 61.11 crores despite an improvement in traffic earnings of Rs. 96.15 crores. Besides the burden of increased dearness allowances to the employees, the escalation in costs of fuel and other materials were responsible for this deterioration in the revised over the budget estimates. Even on the assumption of a 4 per cent rise in passenger traffic and a 12 per cent increase in revenue-earning traffic at the existing rates of freights and fares the Railway budget for 1976-77 estimated a deficit of Rs. 78.37 crores. For several years now railways have been financing their deficit through loans from the General Budget. This has imposed a considerable burden on the Central Budget. One chief reason for the railways' losses has been that the freight rates charged are below the cost of haulage even on goods which can bear higher freight rates. To correct this situation partially and to cover their estimated losses in 1976-77, the railway budget increased freight rates selectively to earn an additional revenue of Rs. 87.35 crores which after covering the estimated deficit, was expected to leave a small surplus of Rs. 8.98 crores. The railways showed a promising improvement in 1976-77 in their passenger and freight traffic, the latter having increased by more than the target of twelve million tonnes set for the year. Consequently, the revised estimates for 1976-77 show a surplus of Rs. 35.67 crores.

5.29 The working of the Department of Posts and Telegraphs has also come under strain in the past few years. The final accounts for 1974-75 show only a nominal surplus of Rs. 2.33 crores against a surplus of Rs. 64.84 crores envisaged in the Budget. Likewise, the surplus of Rs. 14.52 crores budgetted for 1975-76. has turned out to be a deficit of Rs. 4.41 crores. More or less the same reasons as in the case of the railways are responsible for the deterioration in the working results of the P & T Department. With a view to bring viability to their finances the post and telegraph tariffs had to be revised upwards from 1st March, 1976. As a result of this upward revision, which 1976-77 budget estimated at Rs. 141 crores, the Posts and Telegraphs Department was expected to achieve a surplus of Rs. 117.72 crores. In the revised estimates, however, the surplus estimated shows a small decline at Rs. 111.02 crores.

5.30 The working of the commercial undertakings of State Governments continues to be a cause for concern. In the Economic Survey for 1975-76, the problem facing the State electricity undertakings and the irrigation projects were dealt with in greater detail. These problems continue to operate even during 1976-77 despite efforts made by the States to raise the electricity and irrigation rates to cover the rising operating costs. According to the latest available data, the additional yield from the revision of electricity rates during the first three years of the Fifth Five Year Plan comes to about Rs. 775 crores.* Even so, the operating results of State Electricity Boards in 1976-77 are likely to show a deficit of about Rs. 110 crores, although this deficit is comparatively less than that recorded in 1974-75 (Rs. 137.5 crores) and in 1975-76 (Rs. 120 crores approx.). Out of 18 Electricity Boards for which data are available, only 6 are expected to show some surplus (Rs. 34 crores) in 1976-77. The solution to the problem of deficits lies in improved efficiency, prevention of thefts of material and power, reduction of transmission losses and suitable revision in tariffs.

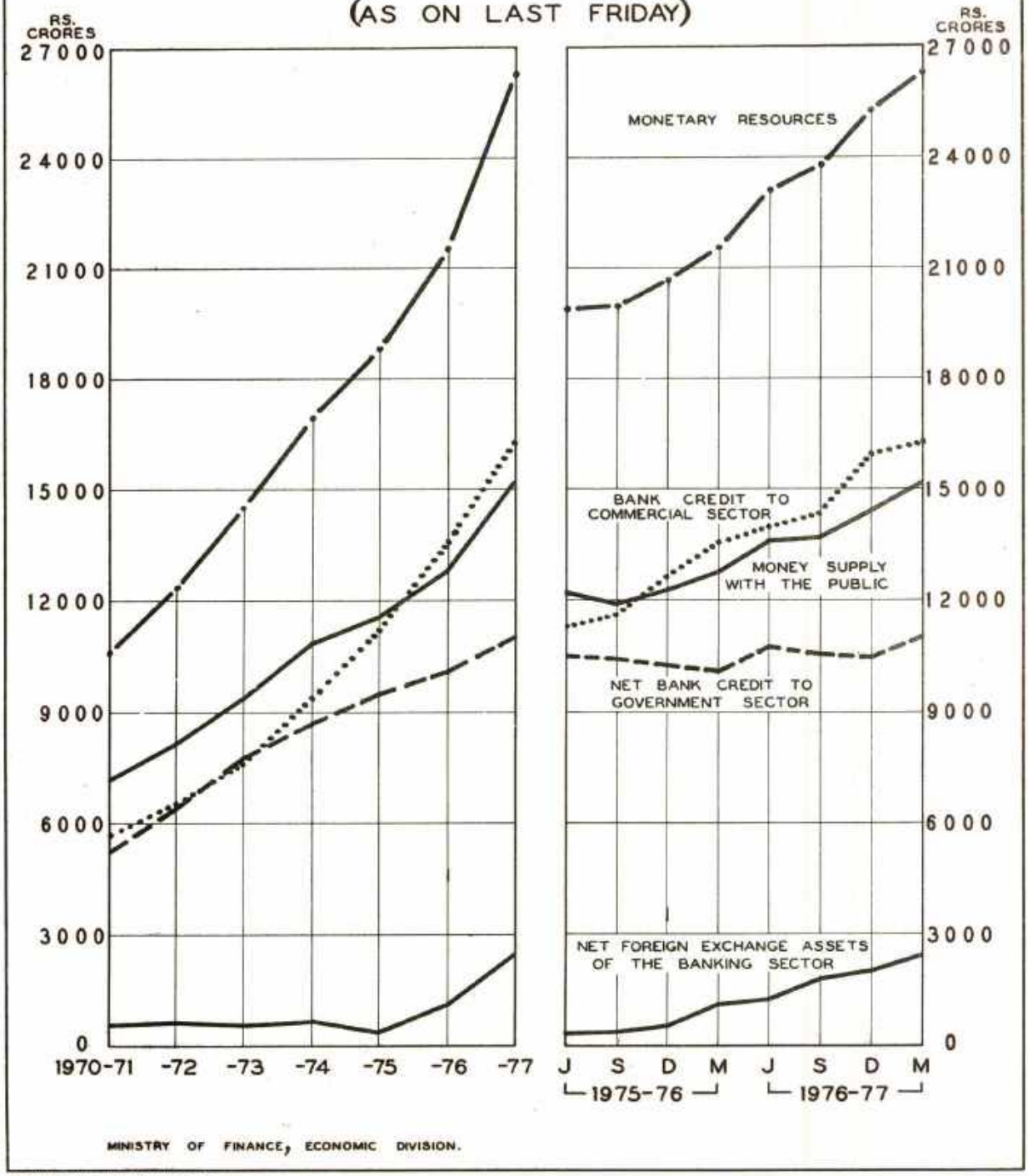
5.31 The financial results of irrigation works operated by the States are even more alarming. The losses on this account which amounted to Rs. 216 crores in 1975-76 are expected to be Rs. 253 crores in 1976-77. In relation to these losses incurred on irrigation works, the States' efforts to raise irrigation rates in the first three years of the fifth plan would yield only Rs. 175 crores over the plan period. If the States are to avert these huge losses they have to make determined efforts to raise the irrigation rates substantially.

5.32 When compared to electricity undertakings and irrigation works, the road transport undertakings of the States have not done too badly. The resources raised through fare revisions and other measures during the first three years of the Fifth Plan are expected to yield Rs. 555 crores over the plan period. However, most of the State transport undertakings are faced with the problem of replacing their fleet which has become obsolete and would entail heavy investment.

*The five-year yield for the duration of the fifth plan from the measures so far taken is estimated at Rs. 1,809 crores.

# MONEY SUPPLY WITH THE PUBLIC AND MONETARY RESOURCES

(AS ON LAST FRIDAY)

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# CHAPTER 6

## MONEY SUPPLY AND BANK CREDIT

6.1 Money supply with the public and aggregate monetary resources recorded an increase of 17.1 per cent and 21.2 per cent respectively during the financial year 1976-77 till March 25, 1977. The rate of increase in money supply with the public in 1976-77 was significantly higher than the rate of increase in the preceding two years—11.3 per cent in 1975-76 and 6.9 per cent in 1974-75. It was even higher than the rate of increase in money supply of 15.4 per cent in 1973-74 and 15.9 per cent in 1972-73.

6.2 The financing by the banking system of food and fertiliser stocks and additions to foreign exchange assets of the banking sector led to an increase of 11.3 per cent in money supply during 1975-76. The increase in money supply was, however, consistent with an increase in national income by over 8 per cent in 1975-76. In 1976-77, while the financing by the banking system of growing food stocks continued, there was an intensification of fresh accretions to foreign exchange assets. The record growth in money supply during the year was also due to increase in credit requirements for rising industrial production, priority sectors, sick mills and growth in inventories of industrial products which were faced with demand recession such as steel, fertilisers, coal, engineering goods, chemicals, cement, paper and textiles.

6.3 Such an increase in money supply in 1976-77 when the rate of growth in national income was appreciably lower than in 1975-76 was a cause for concern. Monetary and credit policy aimed, therefore, at mitigating the inflationary potential of the money supply expansion. This was sought to be achieved by impounding a larger proportion of reserve money to neutralise the banks' ability to create credit, by enforcing greater discipline regarding refinancing from the Reserve Bank and by deploying a whole panoply of selective credit controls. The lack of success due to the strength of the basic expansionary forces in the economy can be gauged from the fact that in spite of a restrictive policy, money supply expansion of the order mentioned above took place.

6.4 The long-term declining trend in the proportion of currency to money supply since the 60s was more or less halted in 1976-77. Currency with the public recorded a disproportionately large increase of Rs. 1154 crores till March 25, 1977. The currency component of money supply thus declined only marginally as shown in the table below.

TABLE 6.1

*Variations in money supply and monetary resources*

(Rs. crores)

| | Currency with the public | Deposit money | Money supply with the public | Monetary resources | Currency as percentage of money supply (end of the period) |
|---|---|---|---|---|---|
| 1970-71 | 366 (9.1) | 356 (14.5) | 723 (11.2) | 1244 (13.2) | 61.0 |
| 1971-72 | 434 (9.9) | 510 (18.2) | 945 (13.1) | 1665 (15.6) | 59.3 |
| 1972-73 | 640 (13.3) | 651 (19.6) | 1291 (15.9) | 2181 (17.7) | 57.9 |
| 1973-74 | 887 (16.2) | 561 (14.1) | 1448 (15.4) | 2510 (17.3) | 58.4 |
| 1974-75 | 29 (0.5) | 719 (15.9) | 748 (6.9) | 1870 (11.0) | 54.9 |
| 1975-76 | 361 (5.7) | 955 (18.2) | 1316 (11.3) | 2843 (15.1) | 52.1 |
| 1976-77 (Upto 25-3-77) | 1154 (17.1) | 1061 (17.1) | 2215 (17.1) | 4596 (21.2) | 52.1 |
| 1975-76 (Upto 26-3-76) | 360 (5.6) | 775 (14.8) | 1135 (9.8) | 2650 (14.0) | 52.8 |

NOTE : Figures in brackets indicate percentage variations.

### Factors affecting money supply

6.5 During the financial year 1976-77, net bank credit to Government increased by Rs. 431 crores (4.1 per cent) till March 25, 1977 as compared to an increase of Rs. 580 crores (6.1 per cent) during the corresponding period of the previous year. While commercial banks' credit to Government recorded a lower increase of Rs. 388 crores during the year compared with Rs. 535 crores in the same period last year, the increase in the Reserve Bank's net credit to Government by Rs. 43 crores was almost equal to an increase of Rs. 45 crores during the same period in 1975-76.

6.6 Bank credit to the commercial sector, on the other hand, increased by Rs. 2564 crores (18.6 per cent) during 1976-77 till March 25, 1977 compared with an increase of Rs. 2314 crores (20.5 per cent) in the corresponding period of the previous year. The figures during the two years are not, however, strictly comparable because the financing of stocks of food and imported fertilisers was passed on entirely to the banking system towards the beginning of 1976 as against the earlier practice of meeting a part of these requirements through the budgetary resources. During this period, Reserve Bank's credit to the commercial sector showed a significant increase of Rs. 153 crores as against the increase of Rs. 58 crores during the corresponding period of 1975-76. This was due to the larger accommodation made available by the Reserve Bank to term lending financial institutions since the beginning of 1976-77. Commercial banks' credit to the commercial sector was also high in 1976-77 at Rs. 2412 crores till March 25, 1977 compared to Rs. 2256 crores in the comparable period of the preceding year.

6.7 The most important factor responsible for the higher growth of money supply in 1976-77 was the increase in net foreign exchange assets of the banking sector. They rose by Rs. 1587 crores till March 25, 1977 compared to an increase of Rs. 708 crores during the corresponding period of 1975-76. The net non-monetary liabilities of the Reserve Bank, an increase of Rs. 982 crores in which had exerted a powerful contractionary influence on money supply in 1975-76, increased by only Rs. 195 crores till March 25, 1977. This was due partly to the repayment after July 1976, of the first instalment of additional wages and part of dearness allowance increases impounded during the two previous years and losses suffered due to fluctuations in exchange rates of world currencies. Time deposits with the banks grew handsomely by Rs. 2381 crores in 1976-77 till March 25, 1977 as compared to an increase of Rs. 1515 crores during the same period of 1975-76. Nevertheless, the total non-monetary liabilities of the banking sector (including time deposits), which act as a contractionary factor in money supply, recorded a lower increase of Rs. 2367 crores in 1976-77 as compared to an increase of Rs. 2490 crores in the corresponding period of 1975-76.

### Trends in scheduled commercial banks' data

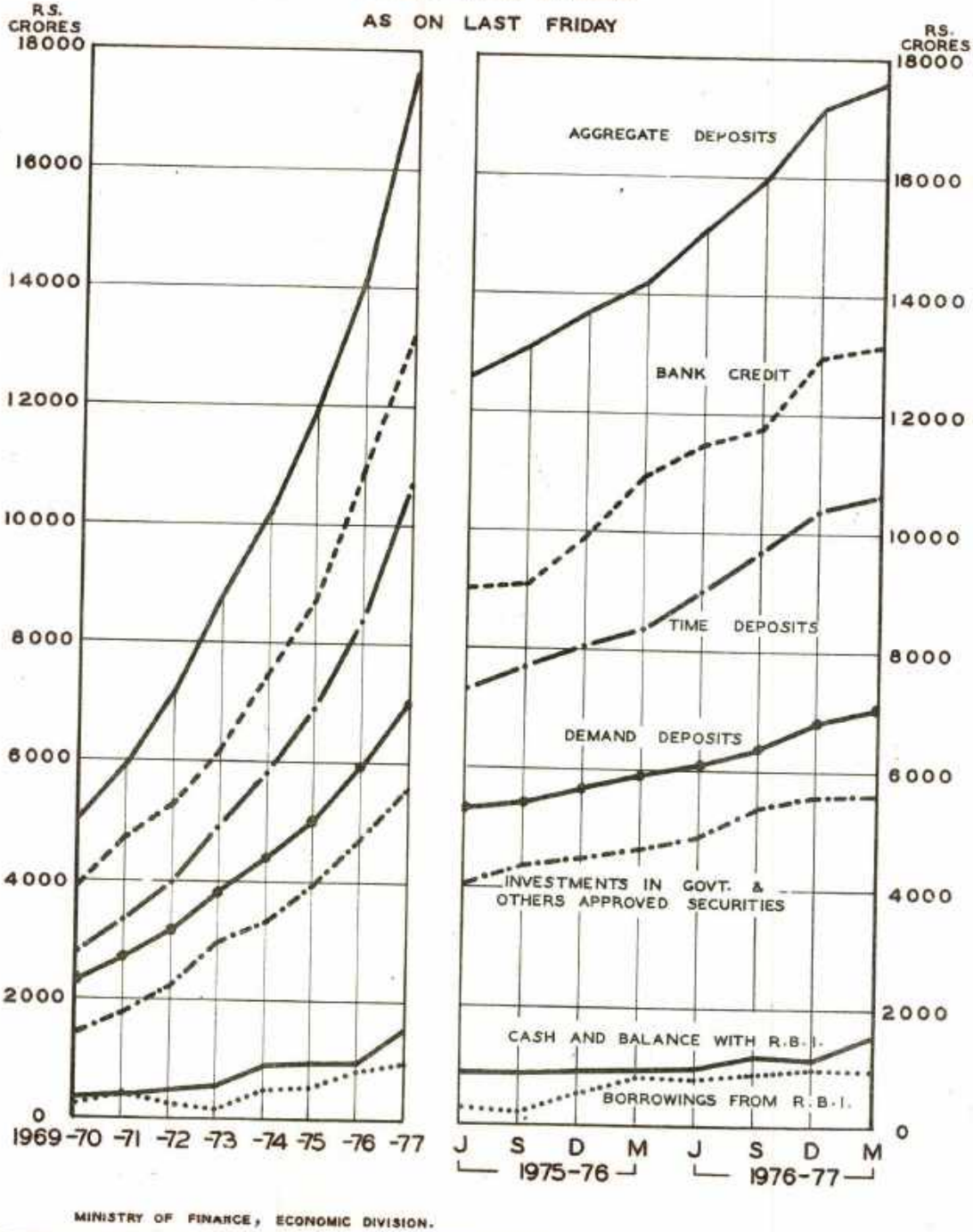
6.8 The up-trend in bank credit, both food and non-food, which began in the busy season of 1975-76 continued in the slack season of 1976 mainly due to the increase in credit requirements of public food procurement operations. Banks also built up their investment portfolio during the 1976 slack season on a significantly larger scale than in the 1975 slack season. However, the record growth of aggregate deposits with banks enabled them to finance the increased credit and investment requirements largely from their own resources.

6.9 During the busy season of 1976-77 (November 1976 to April 1977), the increase in gross bank credit was lower than during the 1975-76 busy season, following a marked decelaration in the growth of advances for food procurement operations. However, the tempo of deposit growth was maintained at a high level. The scheduled commercial banks were thus able to limit their recourse to the Reserve Bank to a much lower level than in the corresponding period of last year. Banks were also able to step up their balances with the Reserve Bank considerably, thus satisfying the increased cash reserve requirements.

# SCHEDULED COMMERCIAL BANKS

## SELECTED ITEMS

AS ON LAST FRIDAY




MINISTRY OF FINANCE, ECONOMIC DIVISION.

GMGIPND-PLW-393/4/Fin/76-77-CHART 9

TABLE 6.2

*Seasonal variations in scheduled commercial banks' data*

(Rs. crores)

| | Slack season | | | Busy season | | | |
|---|---|---|---|---|---|---|---|
| | 1974 | 1975 | 1976 | 1973-74 | 1974-75 | 1975-76 | 1976-77 |
| 1. Bank credit | 129 | 710 | 1025 | 1111 | 935 | 1764 | 1097 |
| (a) Food procurement advances | —169 | 173 | 489 | 188 | 316 | 874 | 174 |
| (b) Other advances | 298 | 536 | 536 | 923 | 619 | 890 | 923 |
| 2. Bills rediscounted under the Bills Rediscounting Scheme | —171 | —80 | 22 | 244 | 59 | 43 | 22 |
| 3. Gross bank credit (1+2) | —42 | 629 | 1047 | 1355 | 994 | 1807 | 1119 |
| 4. Aggregate deposits | 912 | 1166 | 1791 | 677 | 784 | 1270 | 1777 |
| (a) Demand deposits | 298 | 392 | 457 | 407 | 316 | 432 | 721 |
| (b) Time deposits | 614 | 774 | 1334 | 270 | 468 | 838 | 1056 |
| 5. Borrowings from RBI | —270 | —38 | 83 | 253 | 183 | 628 | —304 |
| 6. Balances with RBI | 92 | 74 | 114 | —217 | 110 | 118 | 220 |
| 7. Cash in hand | 25 | —31 | 31 | 4 | 31 | 19 | 38 |
| 8. Investments in Government and other approved securities | 472 | 404 | 651 | 157 | 165 | 384 | 629 |
| (a) Govt. securities | 349 | 227 | 389 | 73 | 118 | 342 | 583 |
| (b) Other approved securities | 123 | 177 | 262 | 84 | 47 | 42 | 46 |
| 9. Gross credit-deposit ratio (% at the end of the period) | 69.8 | 71.8 | 75.8 | 76.4 | 73.5 | 78.0 | 74.6 |
| 10. Gross credit (excluding food credit)—deposit ratio (% at the end of the period) | 67.6 | 66.2 | 62.9 | 72.3 | 68.8 | 66.8 | 61.9 |
| 11. Investment-deposit ratio (% at the end of the period) | 33.8 | 33.1 | 33.2 | 32.2 | 33.0 | 32.9 | 33.5 |

6.10 With the development of the industrial structure of the economy, the conceptual difference between the conventional slack and busy seasons has tended to be blurred over the last few years. During the financial year 1976-77 (between the last Fridays of March 1976 and March 1977), the expansion in gross bank credit by Rs. 2276 crores was higher as compared to an increase of Rs. 2108 crores during the previous year. While food procurement credit increased by Rs. 669 crores during 1976-77 compared to an increase of Rs. 908 crores in 1975-76, the increase in non-food gross bank credit by Rs. 1607 crores in 1976-77 was significantly larger than the level of Rs. 1200 crores recorded in 1975-76. Aggregate deposits with scheduled commercial banks, particularly in the form of time deposits, also recorded a highly satisfactory growth with the result that the banks' net balances (deposits net of borrowings) with the Reserve Bank increased by Rs. 370 crores during 1976-77 in contrast to a decline of Rs. 330 crores in 1975-76 as will be seen from the following table.

TABLE 6.3

*Scheduled commercial banks : Variations in selected indicators*

(Rs. crores)

| | Variations during | |
|---|---|---|
| | 1975-76 (Mar. 28,1975 to Mar. 26, 1976) | 1976-77 (Mar .26, 1976 to Mar. 25, 1977) |
| 1. Aggregate deposits | 2328 | 3402 |
| (a) Demand deposits | 854 | 1124 |
| (b) Time deposits | 1474 | 2278 |
| 2. Borrowings from RBI | 325 | 169 |
| 3. Cash and balances with RBI 1 | 4 | 592 |
| (a) Cash in hand | 9 | 53 |
| (b) Balances with R.B.I. | —5 | 539 |
| 4. Net balances with RBI [3(b)-2] | —330 | 370 |
| 5. Money at call and short notice 1 | 35 | —90 |
| 6. Bank credit | 2115 | 2268 |
| 7. Bills rediscounted with RBI | —7 | 8 |
| 8. Gross bank credit (6+7) | 2108 | 2276 |
| 9. Public food procurement credit | 908 | 669 |
| 10. Non-food gross bank credit (8—9) | 1200 | 1607 |
| 11. Investments in Government and other approved securities | 692 | 932 |
| (a) Government securities | 457 | 649 |
| (b) Other approved securities | 235 | 283 |
| 12. Balances with other banks in current account | —6 | 18 |

1. Sign (—) indicates addition to resources with banks.

6.11 Call money rates ruled generally easy during the first five months of 1976-77 due to excess liquidity with banks and other financial institutions. From September 1976, the excess liquidity with the banks was depleted on account of increase in demand for credit, floatation of Government loans and credit restraint measures detailed in the following section. As a consequence, the call money rates were maintained at the ceiling level of 12.5 per cent between the middle of September 1976 and end of March 1977, following stringency in the money market.

**Credit Policy Developments**

6.12 Though, in general, the emphasis of credit policy continued to be on restraint, a certain amount of flexibility was introduced to meet the requirements of increased economic activity. The maximum rate of interest chargeable by the larger scheduled commercial banks was fixed at 16.5 per cent (including tax on interest income) with effect from March 15, 1976. Advances against commodities subject to selective credit controls were, however, exempted from the ceiling rates of interest. The rate of interest on term loans granted for periods of seven years or more was reduced from 15 per cent to 14 per cent with effect from April 1, 1976.

6.13 In 1976 slack season, the Reserve Bank directed the commercial banks to conduct credit operations in such a way that additional availability of bank credit was related to actual increases in real output and sales. A major change in policy was that with a view to utilising the growing deposits with the banks for the large and essential requirements of public food procurement operations, the formula for refinancing the credit for public food procurement operations by scheduled commercial banks was modified. Under the revised scheme, the Reserve Bank was to provide refinance to the extent of two-thirds of food advances in excess of Rs. 800 crores instead of the entire amount in excess of Rs. 525 crores as before. To have more purposeful and effective credit planning, banks were asked to prepare quarterly credit budgets, instead of the earlier annual credit budget, and the flow of credit among different sectors was to be monitored through a monthly reporting system on sectoral flows of credit.

6.14 The recommendations of the Study Group on Follow-up of Bank Credit set up in 1974 were implemented with flexibility as provided in the scheme. During 1976-77, relaxation of norms for inventories was made in the case of cotton spinning mills, fertiliser factories, paper and engineering industries (including automobiles and ancillaries) due to the emerging situation. Banks were also asked to identify sick industrial units with the help of the information system devised by the Study Group and to take remedial measures, if possible.

6.15 Selective credit controls were tightened during 1976-77 in the case of raw cotton and kapas, oilseeds and vegetable oils and gur and khandsari in view of the sharp rise in their prices. In the case of raw cotton, as against the previous margins of 25 per cent for textile mills in Bombay and Ahmedabad for stocks of twelve weeks' consumption and 50 per cent for excess stocks, the margins were revised on July 8, 1976 to 25 per cent for stocks of four weeks' consumption and 45 per cent for excess stocks. In the case of parties other than mills, margins were raised from 25 per cent to 45 per cent in respect of new and/or long staple cotton grown in India, from 50 per cent to 60 per cent in respect of other varieties of indigenous cotton and from 40 per cent to 50 per cent for stocks covered by warehouse receipts. The minimum margins for advances against groundnut, rapeseed/mustardseed, castorseed and linseed were raised from 50 per cent to 60 per cent with effect from July 14, 1976. For castor oil and linseed oil, the minimum margin was raised from 60 per cent to 75 per cent. Cottonseed and cottonseed oil were also brought within the purview of selective credit control with minimum margins of 60 per cent and 75 per cent respectively. For vanaspati manufacturers, however, the stipulation of minimum margins for cottonseed oil were not applicable. The minimum margins for advances against gur and khandsari were raised from 50 per cent to 60 per cent for manufacturers and 65 per cent to 75 per cent for others on October 14, 1976. It was also laid down that no further enhancement of credit limits to individual parties should be allowed.

6.16 To curtail the excess liquidity and lendable resources of the banks consequent upon a marked improvement in their deposit resources and in the light of the excessive growth of money supply, the Reserve Bank decided to raise the statutory cash reserve ratio from 4 per cent of the banks' demand and time liabilities to 5 per cent with effect from week beginning September 4, 1976. The minimum cash and liquidity requirements of the banks were thus raised from 37 per cent to 38 per cent of their demand and time liabilities. They were further raised to 39 per cent when the cash reserve ratio was raised to 6 per cent with effect from the week beginning November 13, 1976. Further, the Reserve Bank of India advised the banks on January 13, 1977 to step up the margins on all types of advances against inventories (raw materials, goods-in-process and finished goods) and book debts by 10 percentage points. The enhanced

margins were not applicable in the case of commodities covered by selective credit controls, advances to small-scale industries, export credit, sick units and other preferential sectors in the case of which the minimum lending rate of 12.5 per cent was not applicable. Simultaneously, 10 per cent of the incremental deposits of the banks between January 14, 1977 and April 1, 1977 was impounded by the Reserve Bank.

6.17 However, to avoid an indiscriminate cut or freeze in credit limits and to meet the essential needs of the industry for seasonal requirements or for enhanced production, banks were directed on February 16, 1977 to relax the provision for increasing the margins by 10 per cent in individual cases on merit, to the minimum extent possible. The period of impounding 10 per cent of the incremental deposits with the Reserve Bank was, on the other hand, extended till April 29, 1977* in view of the staggering increase in money supply and the need for continued restraint on lendable resources of scheduled commercial banks. However, banks were not able to comply fully with the statutory and obligatory liquidity requirements till the end of March 1977 on account of stringency in the money market and seasonal and exceptional credit needs.

6.18 The credit policy for the conventional busy season of 1976-77, envisaged a continuation of the accent on monetary restraint and credit discipline. The formula for refinancing of public food procurement credit by the Reserve Bank was further tightened so that only 50 per cent of the food procurement credit above Rs. 1000 crores was made eligible for refinancing by the Reserve Bank with effect from November 1, 1976.

6.19 Other important changes introduced in credit policy during 1976-77 included the advice given by the Reserve Bank to scheduled commercial banks in August 1976 not to insist on cash margins in respect of bid bonds and performance guarantees for exports which were counter-guaranteed by the Export Credit and Guarantee Corporation. To facilitate interest-free credit to exporters under the Duty Draw Back Credit Scheme by commercial banks, the limit of minimum amount to be borrowed by a bank at a time from the Reserve Bank was reduced from Rs. 1 lakh to Rs. 20,000 in June 1976. With a view to bringing about uniformity in the availability of post-shipment credit (other than on deferred payment terms) in respect of exports to all countries, the Reserve Bank directed commercial banks in December 1976 to provide post-shipment credit upto a maximum period of 128 days instead of 90 days. The ceiling rate of interest of 11.5 per cent per annum was to be charged upto 90 days and a minimum of 12.5 per cent thereafter. It was earlier decided, in July 1976, that for the extended period normal rates of interest but not less than the minimum lending rate should be charged on export credit and that the scheme of penal rates was not applicable during the extended period.

6.20 Based on the recommendations of the Committee on Penal Rates and Service Charges, the Reserve Bank directed all scheduled commercial banks in July 1976 that penal rates of interest on their advances should not exceed 2 per cent over the ceiling rates on advances. All small loans (upto Rs. 5000), advances made under the Differential Interest Rates Scheme and agricultural advances to small and marginal farmers, other direct agricultural loans (excluding plantations) and advances to sick mills were exempted from the levy of penal rates.

6.21 A modified scheme for the issue of rural debentures by approved State sponsored institutions like the State Electricity Boards, the Agro-industries Corporations, Housing Boards (Rural Housing), Co-operative Processing and Marketing Societies etc., was launched on November 12, 1976 to mobilise resources from the rural sector. The salient features of this scheme were that the rate of interest for such debentures would be 12 per cent per annum to make them attractive to individual investors, the maturity period of debentures was 10 years and they were to be sold only to individuals or groups of individuals. Companies and financial institutions which were statutorily or otherwise required to invest a part of their resources in Government and approved securities were prohibited from subscribing to these debentures.

### Sectoral deployment of scheduled commercial banks' credit

6.22 According to provisional data available for the year 1976-77, gross non-food credit recorded an increase of Rs. 1667 crores as against an increase of Rs. 1140 crores during the previous year. Of this, Rs. 787 crores or 47 per cent was in respect of priority sectors including small-scale industry, agriculture and other neglected sectors (road and water transport operators, retail trade and small business, professional and self-employed persons and education). Industry accounted for 46 per cent of the increase in non-food credit. The core industries, namely, coal, iron and steel and engineering absorbed more than 60 per cent

*The period has since been extended again till further notice.

of this credit extended to industry. But for the increase in receivables of public sector enterprises from Government departmental undertakings such as Railways and State Electricity Boards and accumulation of large stocks of finished goods with a number of industries, the credit extended to industrial sector would have been considerably lower.

6.23 There was also a sharp increase in credit extended to wholesale trade other than for food procurement operations. This amounted, in all, to Rs. 282 crores, including Rs. 120 crores to Cotton Corporation of India. Credit to the Jute Corporation of India and for stocks of imported fertilisers to the Food Corporation of India also increased during the year.

TABLE 6.4

*Sectoral deployment of scheduled commercial banks' credit*

(Rs. croroes)

| | Amount outstanding on last Friday of | | Variations during April 1976 to March 1977 |
|---|---|---|---|
| | March 1976* | March 1977* | |
| Gross bank credit | 10993 | 13329 | 2336 |
| 1. Food credit | 1521 | 2190 | 669 |
| 2. Non-food gross bank credit | 9472 | 11139 | 1667 |
| (i) Industry (total) | 6079 | 6839 | 760 |
| (ii) Cotton Corporation of India | 12 | 132 | 120 |
| (iii) Jute Corporation of India | 21 | 30 | 9 |
| (iv) Wholesale trade (other than (ii) and (iii) above) | 753 | 906 | 153 |
| (v) Other sectors | 2607 | 3232 | 625 |
| 3. Priority sectors (included in 2 above) | 2688 | 3475 | 787 |
| (a) Small-scale industry | 1181 | 1402 | 221 |
| (b) Agriculture | 1014 | 1296 | 282 |
| (c) Other priority sectors | 493 | 777 | 284 |
| 4. Exports (included in 2 above) | 952 | 1097 | 145 |

*Provisional.

6.24 To sum up: the expansion in monetary resources was much faster during 1976-77 than in the preceding year in spite of a relatively low level of net RBI credit to Government. This is because the building up of a food buffer stock and the financing of a substantial growth in industry have coincided with an increase in foreign exchange reserves. The measures taken by the Reserve Bank have not succeeded in limiting the growth of money supply to reasonable levels. The difficulties which banks have experienced in complying with the directives of the Reserve Bank of India point to the danger which a restriction of credit poses for productive activity.

6.25 The monetary authorities are thus faced with a dilemma. In view of the high order of increase in money supply and monetary resources during 1976-77, every effort has to be made to contain credit expansion in 1977-78 if inflationary pressures are to be avoided. On the other hand, the process of credit restraint cannot be carried to such a point that it tends to hurt production and affect growth.

## CHAPTER 7

# FOREIGN TRADE AND BALANCE OF PAYMENTS

7.1 The rise in the price of petroleum in 1973 led to a serious deterioration in the balance of payments of India in common with other non-oil developing countries. The widening deficits in the balance of payments had to be bridged with great difficulty and at great cost. A series of internal measures, fiscal and administrative, were taken to limit the consumption of oil products and to increase internal production and thus reduce the dependence on imports. Simultaneously the drive to increase exports was intensified. As a result India's overall export earnings have shown a healthy rising trend. Net invisible receipts have also benefited from the drive to check leakages in the inflow of foreign exchange, and from the encouragement of remittances from abroad. Currently our foreign exchange reserves stand at an all time high level. It must, however, be emphasised that this result has been achieved partly at the cost of investment for growth. Also the high prices of crude oil have resulted in a large hump in the country's import bill which will always be troublesome whenever the need to adopt adjustment policies arises in future.

### Movements in Foreign Exchange Reserves and Overall Balance of Payments Trends

7.2 Since detailed data pertaining to India's balance of payments accounts are not available at present beyond March 1975, the main features of her overall balance of payments position have to be gauged from the movement of her foreign exchange reserves, foreign trade data published by the D.G.C.I.&S., receipts from external assistance and such provisional data as has become available in respect of gross inward remittances.

7.3 India's foreign exchange reserves comprise of gold which is valued at a fixed price, Special Drawing Rights and holdings of foreign currency assets. Since gold reserves are not used for current transactions and SDR holdings are subject to only small variations, the movements in foreign exchange reserves held in foreign currency assets reflect the net outcome of the country's external transactions. Table 7.1 brings out the movements in India's foreign exchange reserves (excluding gold and SDRs) during 1976-77 as also in the preceding years together with the transactions with the IMF.

TABLE 7.1

*Movements in India's Foreign Exchange Reserves (excluding Gold and SDRs)*

(Rs. crores)

| End of year | Foreign Exchange Reserves (1) | Variation in Reserves | Net Drawings from (+)/and Repayments (—) to IMF | Variation in Reserves Exclusive of Transactions with IMF (3—4) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1971-72 | 480.4 | ... | .. | .. |
| 1972-73 | 478.9 | —1.5 | .. | —1.5 |
| 1973-74 | 580.8 | +101.9 | +62.0 | +39.9 |
| 1974-75 | 610.5 | +29.7 | +484.7 | —455.0 |
| 1975-76 | 1491.7 | +881.2 | +207.1 | +674.1 |
| 1976-77(a) | 2863.0 | +1371.3 | —302.8 | +1674.1 |

N.B. : At the end of March 1977 India's holdings of monetary gold valued at Rs. 84.39 per 10 grams stood at Rs. 187.8 crores which included Rs. 5.3 crores of gold received by India under the Restitution Scheme of the IMF. Holdings of SDRs were 187.4 million SDRs (Provisional).

(1) All foreign exchange holdings are valued at par/Central rates upto June 1972, except for the holdings of Canadian dollars from June 1970 to June 1972 which are valued on the basis of the monthly averages of spot buying and selling rates in New York and the holdings of Deutsche Marks from May to November 1971 and of Yen and sterling from September to November 1971 which are valued on the basis of the monthly averages of spot buying and selling rates in London. From July 1972 holdings in sterling are valued at the average of the Bank's spot buying and selling rates; all other foreign exchange holdings are valued on the basis of the monthly averages of the spot buying and selling rates in London from July 1972 to April, 1974 and on the basis of the averages of spot buying and selling rates in London from May 1974.

(a) Provisional.



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7.4 During 1974-75 India's balance of payments had come under heavy pressure and despite borrowings of the order of Rs. 484.7 crores from the IMF her reserves had shown a small increase of Rs. 29.7 crores. The pressure on the balance of payments persisted during the earlier part of 1975-76 and in August 1975 India drew an amount of Rs. 207.1 crores (SDRs 201.3 million) from the IMF under the 1975 Oil Facility. In the second half of the year there was an abatement of these pressures and over the full year 1975-76 India's foreign exchange assets (excluding gold and SDRs) recorded a rise of Rs. 881.2 crores. Excluding the amount of Rs. 207.1 crores drawn under the 1975 Oil Facility the rise in these reserve assets came to Rs. 674.1 crores.

7.5 The substantial improvement in the balance of payments during 1975-76 was the outcome of a spurt in net invisible receipts on account of remittances from abroad and a sizeable increase in the net receipts from external assistance. Also the trade deficit was only slightly larger than in the previous year because of a sharp deceleration in the rate of growth of imports and continued increase in exports though at a rate lower than in 1974-75.

7.6 In the absence of detailed balance of payments accounts it is indeed difficult to draw any firm inferences in regard to the particular items which contributed to the improvement in net invisible receipts in recent periods. Such information in respect of gross inward remittances as has become available for the years 1974-75, 1975-76 and 1976-77, however, shows a progressive rise in the volume of these inflows. Gross inward remittances are really all non-export receipts and include items such as airlines and shipping receipts, insurance receipts, dividend receipts, tourism receipts, besides items like remittances for family maintenance, savings of non-residents, migrants' transfers, and money order receipts which are more relevant to the term 'inward remittances'. Since there are no reasons to believe that dramatic improvements have taken place in such invisible receipts as earnings from shipping and airline and tourism, etc. it is reasonable to conclude that this increase is due to the improvement in inward remittances. A number of factors such as the large increase in the number of Indians working abroad, the checking of smuggling, the narrowing down of the gap between internal and external prices of gold and the improvement in the strength of the rupee seem to have increased the inflow of remittances through authorised banking channels. The special schemes introduced by Government to attract the savings of non-resident Indians do not seem to have contributed greatly to this upsurge in remittances.

7.7 During 1976-77 the favourable trends in India's external payments position continued and as a consequence of the small surplus in the trade balance and the buyoancy in net invisible receipts the rise in the level of foreign exchange reserves was much larger than in 1975-76. Without allowing for the repayments made to the IMF, India's foreign exchange reserves (excluding gold and SDRs) which at the end of March, 1977 stood at Rs. 2863.0 crores were Rs. 1674.1 crores higher than that at the end of March, 1976. India made an advance and full repayment of an amount of Rs. 64.7 crores in April 1976 against the drawal made by her from the IMF under the Compensatory Financing Facility in February 1974, and in September 1976 she made repurchases of Rs. 238.1 crores from the IMF towards an advance and full repayment of the amount drawn against the 1974 Oil Facility and also towards a part repayment of the loan under the First Credit Tranche taken in 1974. As a result of these repayments, India's outstanding repurchase obligations to the IMF were substantially reduced.

7.8 With a view to imparting greater stability to the effective exchange rate of the rupee in a situation where the major world currencies were floating the rupee was delinked from the pound sterling on September 25, 1975. Since then, the external value of the rupee is being determined in terms of a basket of currencies of countries which are India's major trading partners. Since the introduction of this system the exchange rate of the rupee in terms of the intervention currency has been changed on several occasions and the experience thus far suggests that the system has worked well and has not imparted any instability to our external trade.

**Balance of Trade and Direction of Trade**

7.9 Due to the sharp rise in the costs of India's main imports viz. petroleum, food and fertilizers, the value of her imports had increased by 58 and 53 per cent during 1973-74 and 1974-75 respectively. While as a result of the increase in the overall volume and significant gains from the itnernational commodity boom the total value of her exports increased by 28 percent in 1973-74 and 32 per cent in 1974-75, her trade deficit had increased from Rs. 432 crores in 1973-74 to Rs. 1190 crores in 1974-75. The terms of trade moved against India by 14.5 per cent and 27.4 per cent in 1973-74 and 1974-75 respectively. During 1975-76 due to the slackening of the commodity boom and the recession in industrial countries there was deceleration in the rate of growth of exports. The total value of the India's exports during 1975-76

came to Rs. 4042.8 crores showing a rise of 21.4 per cent over the previous year. As against this the total value of her imports aggregated to Rs. 5265.2 crores being 16.5 per cent higher than in 1974-75. It was the sharp deceleration in the growth of imports that made the trade deficit at Rs. 1222.4 crores only marginally larger than that in 1974-75, inspite of a further deterioration of some 9 per cent in the terms of trade.

7.10 According to provisional DGCI&S data, the value of India's imports and exports for 1976-77 was placed at Rs. 4908.2 crores and Rs. 4980.6 crores respectively which showed a surplus of Rs. 72.4 crores as against a deficit of Rs. 1222.4 crores in 1975-76. The rate of growth of exports in 1976-77 was 23.2 per cent as compared to 21.4 per cent in 1975-76. Imports declined by 6.8 per cent in 1976-77 in contrast to an increase of 16.5 per cent in 1975-76.

7.11 The rise in the country's imports and exports during 1975-76 was accompanied by some noticeable shifts in the directional pattern of trade. There was a sharp increase in imports from the North American region and the share of this region in the total value of imports increased from 19.2 per cent in 1974-75 to 29.0 per cent in 1975-76. On the other hand, the value of imports from the ESCAP region and the East European countries witnessed a sizeable decline. With regard to exports while the share of OPEC countries, North America and ESCAP regions recorded some increase relative to the preceding year, that of the East European countries registered a sizeable decline.

## Imports

7.12 The total value of India's imports during 1975-76 amounted to Rs. 5265.2 crores and was 16.5 per cent higher than imports in 1974-75. The increase in the value of imports was principally on account of foodgrains, capital goods and petroleum oils and lubricants, which together accounted for 67.3 per cent of total imports. On the other hand, the value of the imports of metals and fertilisers was lower compared to the previous year. Overall, according to the revised series of indices compiled by the DGCI &S with 1968-69 as base, the volume of imports recorded a decline of about 1 per cent in 1975-76 while the unit value index of imports rose by about 17 per cent.

7.13 The trends in the broad commodity composition of our imports during recent years as also in the first nine months (April-December) of 1976-77 are brought out in the following table :

TABLE 7.2

*Value of India's Imports by Major Commodity Groups*

(Rs. crores)

| Commodity | 1972-73 | 1973-74 | 1974-75 | 1975-76 | April—Dec. | | Percentage change in April-Dec. 1976-77 over April—Dec. 1975-76 |
|---|---|---|---|---|---|---|---|
| | | | | | 1975-76 | 1976-77 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. Food | 80.8 | 473.1 | 763.8 | 1338.3 | 949.3 | 790.1 | —16.8 |
| 2. Raw Cotton | 90.9 | 52.0 | 27.4 | 28.2 | 24.7 | 68.0 | +175.3 |
| 3. Raw Wool | 8.9 | 16.1 | 26.3 | 24.5 | 20.0 | 19.1 | —4.5 |
| 4. Animal & Vegetable Oils & Fats | 24.9 | 64.9 | 34.9 | 18.3 | 14.4 | 74.2 | +415.2 |
| 5. Fertilisers & Fertiliser Materials | 145.7 | 226.8 | 588.9 | 556.3 | 504.8 | 158.8 | —68.6 |
| 6. P.O.L. | 204.0 | 560.3 | 1156.9 | 1225.7 | 911.3 | 930.4 | +2.1 |
| 7. Chemical Elements and Compounds | 91.4 | 109.7 | 186.2 | 177.4 | 135.5 | 98.4 | —27.3 |
| 8. Paper and Paper Board and Manufactures thereof | 31.4 | 29.2 | 59.5 | 56.2 | 51.2 | 52.8 | +3.1 |
| 9. Metals (Iron & Steel & Non-ferrous) | 334.9 | 389.8 | 602.4 | 403.5 | 308.5 | 291.7 | —5.5 |
| 10. Capital Goods | 550.8 | 673.5 | 723.3 | 910.7 | 690.3 | 700.6 | +1.4 |
| 11. Others | 303.7 | 360.0 | 349.2 | 418.7 | 306.2 | 407.5 | +33.1 |
| *Total Imports* | 1867.4 | 2955.4 | 4518.8 | 5157.8* | 3916.2 | 3591.8 | —8.3 |

*Revised figure of total imports in 1975-76 is Rs. 5265.2 crores. Commodity—wise breakdown of the revised total is not yet available.

7.14 Food was the largest single item of import during 1975-76 and accounted for about a quarter of the total value of our imports. It exceeded the value of imports of even POL. As against 5.6 million tonnes in 1974-75, 7.9 million tonnes of foodgrains were imported in 1975-76 with a view to building up adequate buffer stocks. The larger quantity and an increase of 23.2 per cent in the unit value contributed to the higher import bill on this account. Imports of POL during 1975-76 declined in volume terms by 6.5 per cent to 16.1 million tonnes. However, due to the unit value increase of 13.3 per cent the total value of POL imports recorded a rise of 5.9 per cent over the imports in the previous year. The imports of capital goods items rose on the other hand by 26 per cent in 1975-76 because of liberalised import policy.

7.15 On the other hand, the value of fertilisers and fertiliser materials imports fell by Rs. 31.6 crores in 1975-76. This was due to a substantial decline in the quantity of crude as well as manufactured fertiliser imports even though the unit values were significantly higher. The decline in the quantity imported was partly due to higher domestic production but mainly due to lower offtake because of the high price of fertilisers. Imports of iron and steel, non-ferrous metals and chemical elements and compounds registered a decline. The value of iron and steel imports declined by Rs. 118 crores in 1975-76 due to a decline in quantity of 52 per cent. This was made possible by an increase in domestic production. However, an increase in unit value led to a decline of only 27 per cent in the import bill. The value of non-ferrous metals imports also recorded a fall of 45.3 per cent due to a decline in the quantity imported from 152,000 tonnes in 1974-75 to 84,000 tonnes in 1975-76 as also a further fall in the unit values of copper, aluminium, lead, zinc and tin. Only in the case of nickel was there a rise in the unit value of imports. Chemical elements and compounds imports recorded a small decline in value terms for the first time in several years.

7.16 As stated above, India's imports in 1976-77 aggregated to Rs. 4908.2 crores. Commodity-wise details are, however, available at present only for the first nine months of the year. The decline in imports in this period was essentially due to a marked reduction in the imports of food and fertilisers. The record harvest of 1975-76 and the large buffer stock made it unnecessary to import more food and the quantities imported related to contracts in the pipeline. A sharp increase in domestic production of fertilisers was responsible for the large fall in imports. In part the decline under these heads was off-set by increases in the value of the imports of raw cotton, animal and vegetable oils and fats, etc.

**Exports**

7.17 Following the trend of progressive increases in the value of exports in recent years, India's total export earnings rose by 21.4 per cent during 1975-76. While in value terms the rate of growth of 21.4 per cent does not compare favourably with the growth rates of 28 and 32 per cent respectively achieved during 1973-74 and 1974-75, it is significant that this order of increase took place during a period when due to recessionary conditions in industrialised countries the volume of world trade had registered a decline and the exports of some of the major items like jute manufactures and cotton fabrics had come to be adversely affected. There was a sizeable increase in the volume of our export trade. According to the revised series of index numbers with 1968-69 as base the volume of India's exports increased by about 10.5 per cent during 1975-76 as against an increase of 6.4 per cent during 1974-75, the average rate of increase during these two years being close to 8.5 per cent per annum. However, due to lower unit value realisations for several of our export items the overall unit value index of exports as per the same series recorded only a moderate increase of 7.7 per cent in 1975-76. As against this, the overall unit value index had shown an increase of the order of 25.3 per cent in 1974-75 and of 21.7 per cent in 1973-74.

7.18 The broad trends in the commodity-wise composition of India's exports during recent years and the first nine months of 1976-77 (April-December) are shown in Table 7.3 :

TABLE 7.3

*Value of India's Exports by Major Groups*

(Rs. crores)

| Item/Group | 1973-74 | 1974-75 | 1975-76 | Percentage variation in 1975-76 over 1974-75 | April—December 1975-76 | April—December 1976-77 | Percentage variation in Apr.—Dec. 1976-77 over Apr.—Dec. 1975-76 |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. Oil cakes | 178.2 | 96.0 | 86.1 | —10.3 | 54.9 | 141.2 | 156.8 |
| 2. Tobacco | 70.9 | 82.2 | 98.4 | 19.7 | 87.8 | 87.6 | —0.2 |
| 3. Fish & fish preparations | 89.2 | 66.2 | 126.6 | 91.2 | 93.4 | 137.9 | 47.6 |
| 4. Tea | 146.0 | 228.1 | 236.8 | 3.8 | 179.8 | 216.2 | 20.2 |
| 5. Coffee | 46.0 | 51.4 | 66.7 | 29.8 | 53.0 | 85.1 | 60.5 |
| 6. Sugar | 42.7 | 339.0 | 472.3 | 39.3 | 308.9 | 103.2 | —66.6 |
| 7. Cashew kernels | 74.4 | 118.2 | 96.1 | —18.7 | 80.6 | 95.4 | 18.3 |
| 8. Groundnuts | 35.8 | 25.6 | 49.8 | 94.5 | 18.8 | 35.5 | 88.8 |
| 9. Spices | 55.1 | 51.4 | 71.0 | 15.6 | 37.7 | 34.2 | —9.3 |
| 10. Iron ore | 132.9 | 160.4 | 213.8 | 33.3 | 139.0 | 157.7 | 13.4 |
| 11. Raw cotton | 32.4 | 15.2 | 38.8 | 155.3 | 16.2 | 26.6 | 64.2 |
| 12. Cotton fabrics | 195.0 | 158.9 | 158.7 | —0.1 | 99.0 | 178.9 | 80.7 |
| 13. Cotton apparel | 67.4 | 96.9 | 144.9 | 49.5 | 83.4 | 175.3 | 110.1 |
| 14. Art silk fabrics | 28.3 | 18.4 | 15.1 | —17.9 | 10.5 | 21.1 | 101.3 |
| 15. Jute manufactures | 227.5 | 296.8 | 248.3 | —16.3 | 187.6 | 137.6 | —26.6 |
| 16. Coir yarn and manufactures | 15.3 | 17.9 | 19.0 | 6.1 | 13.5 | 18.0 | 33.7 |
| 17. Leather & leather manufactures (excluding footwear) | 172.2 | 145.0 | 201.3 | 38.8 | 133.4 | 189.9 | 42.3 |
| 18. Engineering goods | 201.7 | 356.7 | 408.7 | 14.6 | 285.6 | 391.4 | 37.0 |
| 19. Handicrafts | 173.6 | 186.6 | 224.1 | 20.1 | 152.2 | 285.7 | 87.7 |
| 20. Chemical & allied products | 50.3 | 92.9 | 84.5 | —9.0 | 64.9 | 79.8 | 23.0 |
| 21. Iron & steel | 26.2 | 21.1 | 68.2 | 223.2 | 37.9 | 206.5 | 444.5 |
| 22. Vegetable oils (essential and non-essential) | 37.9 | 43.0 | 37.2 | —13.5 | 33.0 | 43.1 | 30.7 |
| 23. Others | 424.4 | 651.0 | 775.3 | 19.1 | 544.0 | 908.3 | 66.9 |
| TOTAL | 2523.4 | 3328.8 | 3941.6* | 18.4 | 2715.0 | 3557.9 | 31.0 |

*Revised figure of total exports for 1975-76 is Rs. 4042.8 crores. Commodity-wise details of the revised total is not yet available.

7.19 The largest increase occurred in the exports of sugar in 1975-76. India exported 1.20 million tonnes, 73 per cent more than in 1974-75. World sugar prices, however, had receded from the peak levels reached in 1974 and therefore there was a decline of 19.4 per cent in unit values.

7.20 Other items the exports of which recorded large increases in 1975-76 were fish and fish preparations, iron ore and leather and leather manufactures. While the increase in the first item was due both to increases in quantum and unit value, the increase in the export of iron ore was due to an increase in unit value from Rs. 73 to Rs. 93 per tonne. The increase in the value of leather exports reflects the impact of the policy of progressively increasing the exports of finished leather which has a higher value added element than semi-finished leather and skins.

7.21 The export of tea increased by only 3.8 per cent. This was due to an increase in unit value of 11.4 per cent while the quantity exported declined by 8.6 per cent. On the other hand, coffee exports rose by Rs. 15.3 crores in 1975-76 due to an increase of 18 per cent in volume and 10 per cent in unit value.

7.22 In manufactures, substantial increases were recorded by engineering goods, iron and steel and cotton apparel. The exports of engineering goods rose by 14.6 per cent in 1975-76, partly as a result of better product adaptation and partly aggressive marketing and favourable export policies. The increase in iron and steel exports reflects the lack of demand at home. Cotton apparel exports increased by 49.5 per cent and became one of the fastest growing items developed mostly by individual initiative. In contrast, the exports of cotton fabrics did not show any improvement.

7.23 The exports of oilcakes, jute manufactures, cashew kernels and chemicals and allied products declined in 1975-76. Export earnings from oil cakes fell by 10.3 per cent because of a 24 per cent fall in unit value due to stiff competition from large supplies of soyabean meal from the USA. On the other hand, the decline in earnings of 18.7 per cent in cashew kernels was due to a reduction of about 17 per cent in the quantity exported, as the import of raw nuts from Mozambique was not adequate. The decline in the earnings from jute was due to a 12 per cent decline in quantum and 5 per cent decline in price. The slackening in demand was due to competition from synthetics and from Bangla Desh.

7.24 As mentioned earlier, India's exports in 1976-77 amounted to Rs. 4980.6 crores. Commodity-wise details are, however, available for only the first nine months of the year. In this period a wide range of our primary as well as manufactured items of exports have shown sizeable increases. Among primary products, oilcake exports registered an increase of 156.8 per cent. Others which recorded substantial gains were fish and fish preparations, coffee, cashew kernels, groundnuts, raw cotton and vegetable oils (essential and non-essential). Tea exports were higher by 20.2 per cent. The exports of iron and steel increased by 444.5 per cent reflecting partly the inability of the Indian economy to use this basic developmental good. Cotton apparel, cotton fabrics and handicrafts also recorded handsome gains. Other manufactured items which have shown encouraging increases are leather and leather manufactures, coir yarn and manufactures, engineering goods and chemical products. On the other hand, exports of sugar and jute manufactures suffered a sharp decline and those of tobacco and spices were also lower.

### Trade Policy Developments

7.25 India's trade policy in 1976-77 continued to lay emphasis on increasing exports and encouraging import substitution. While introducing a considerable degree of liberalisation, further procedural simplifications and certain shifts of emphasis the import policy sought to achieve faster economic growth by providing essential imported inputs for enlarging the production base for exports.

7.26 Some of the more salient features of the 1976-77 import policy representing a significant liberalisation were as follows :—

(a) The system of automatic licences for imported raw materials and components introduced in 1975-76 was enlarged to cover the totality of the users' previous year's utilisation. For all small scale industries a 20 per cent increase in the automatic licences entitlement was provided.

(b) Supplementary licensing which was earlier limited to certain priority industries was extended to all industries where production in the previous year had been low.

(c) Import replenishment percentages as well as the shopping lists for registered exporters were considerably enlarged and even where some raw materials or components were indigenously available, these were allowed to be imported if the domestic supplies were inadequate, delivery schedules too long, prices uneconomic and the quality below the export standard requirements.

(d) Earlier, replenishment licences were allowed only for raw materials and to a very limited extent for capital goods. The scope of these licences was extended to allow for import of machinery for modernisation, balancing, replacement or research and development for export purposes.

(e) The system of O.G.L. which covered 6 selected items and free trade zones under the 1975-76 policy was extended to include machinery required by the leather industry as well as some iron and steel items.

(f) In respect of 51 canalised items for which the actual users earlier required release orders, it was decided that these items would be available directly from the canalising agencies without the need to secure a release order.

(g) While continuing the system of advance licences introduced earlier, a duty exemption scheme covering 55 specified items under advance licences was introduced. On the basis of experience gained this facility could be extended to other items.

(h) While retaining the classification of 'select' and 'non-select' industries introduced in the preceding year's policy, eight more export-oriented industries, namely tea, coffee, jute textiles, cotton textiles, cashew, coir products, sugar and unmanufactured tobacco were added to the list of 'select' industries.

(i) Imports of permissible spare parts by actual users engaged in industrial production were placed under O.G.L.

7.27 After the announcement of the policy further liberalisation was made in the course of the year in regard to imports under O.G.L. by increasing the coverage to include 244 drug items, 33 chemicals and 23 iron and steel items. To overcome domestic shortages the import of edible oils was liberalised. The import of man-made fibres and dry fruits and dates was put under free licensing. Further, customs duties (60 per cent basic plus 15 per cent auxiliary ad valorem) were abolished on imports of groundnut oil and seeds, palm oil, rapeseed oil, soyabean oil and sunflower oil.

7.28 The broad framework of export policy was left unchanged. Among the more recent steps taken during 1976-77 to promote exports mention may be made of the facility whereby the exporters have been enabled to secure interest free bank loans against their drawback entitlements. This should go a long way in meeting the complaint of the exporters that the drawback payments take a long time. The scheme of cash compensatory support was extended to March, 1979 for most items so that the exporters could plan their export strategy in the medium-term with the assurance of stable assistance. More emphasis is sought to be placed on post-import checking rather than on pre-import scrutiny. Further, with a view to providing reasonable financial support to Indian businessmen and others proceeding abroad especially for export promotion activities, the quantum of foreign exchange available to them was increased in August, 1976 to meet the rise in the cost of living in several countries.

7.29 Keeping in view the trends in international prices and other relevant factors certain changes were made in the export duties in respect of coir yarn, hides and skins, leather (tanned and untanned) as well as jute canvas, tarpaulin and webbing. With effect from April 22, 1976 the export duty on three items of jute manufactures namely, jute canvas, tarpaulin and webbing was abolished. As from June 18, 1976 the export duty on coir yarn was also abolished. On the other hand, the export duty on hides and skins and leather (tanned and untanned) was increased from 20 per cent to 25 per cent ad valorem with effect from May 1, 1976. With effect from January 24, 1977 the export duty on cattlefeeds (cottonseed cake and linseed cake) has also been abolished. Simultaneously, exports of castor and linseed oil have been banned with effect from February 6, 1977. With effect from April 9, 1977 an export duty of Rs. 5 per kg. has also been levied on tea and the rebate scheme in force earlier has been withdrawn. However, no duty is to be levied on instant tea, package tea not exceeding one kilogram net of tea and tea bags containing 2.5* grams (net) or less of tea.

7.30 The import policy for 1977-78 announced on 27th April, 1977 has been so designed as to promote national self reliance, the development of industries and the creation of employment opportunities in the decentralised sector. It also seeks to promote progressive import substitution and a larger diversified production base for a vigorous export drive. The new policy aims at fulfilling the legitimate requirements of industry for imported raw materials in full but also seeks to balance the liberalisation of import policy against the considerations of protecting the legitimate interests of the indigenous industry.

7.31 India signed a five-year trade agreement with USSR on 15th April, 1976. This agreement was operative from January, 1976. Aside from the Trade Plan for 1977 the USSR signed another Protocol with India in Febuary, 1977 whereby the USSR will supply 1 million tonnes of crude oil to India against Indian goods of equal value. The mechanics of this arrangement have been finalised and built into the trade plan for 1976-80. A trade agreement between India and Australia was also signed in August, 1976. Among other developments in the sphere of trade relations mention may be made of the signing of the Trade Plan with Bulgaria and the Protocol with Hungary.

**External Assistance**

7.32 The volume of external assistance received by India had shown a continuous decline since 1968-69 and had touched its lowest level in 1972-73. However, the gross inflow of external assistance has shown an upward trend since 1973-74. Yet, notwithstanding this improvement, the proportion of imports financed by gross external assistance remained the same in 1975-76 as in 1972-73 at approximately 36 per cent. In view of the anticipated lower level of gross aid receipts during 1976-77 relative to 1975-76, this proportion is likely to show a decline compared to 1975-76.

7.33 The overall trends in the gross and net inflow of external assistance in the period since 1967-68 are brought out by the figures given in Table 7.4. The gross disbursement of external assistance which stood at Rs. 1196 crores in 1967-68 declined continuously in the next five years and reached a low level of Rs. 666 crores in 1972-73. The declining trend was reversed by an increase of 50 per cent in 1973-74 and in 1974-75 the gross flow of external assistance further increased by nearly 34 per cent, reflecting the impact of such factors as grants under the U.N. Emergency Operation Scheme, the USSR wheat loan, larger IDA assistance and oil credits. In 1975-76 gross aid disbursements increased by a further 37 per cent to reach a figure of Rs. 1839 crores. This increase was mainly due to the assistance from friendly oil producing countries and from I.D.A.

*Revised to not more than 5 grams with effect from 9th May, 1977.

TABLE 7.4

*Inflow of External Assistance : Gross and Net*

(Rs. crores)

| Items | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 | 1976-77** |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| I. Gross Disbursements of which : | 1196 | 903 | 856 | 791 | 834 | 666 | 999 | 1337 | 1839 | 1747 |
| (a) PL-480 Food* | 285 | 131 | 128 | 57 | .. | .. | .. | .. | 92 | 67 |
| (b) PL-480 Non-Food | 57 | 27 | 41 | 32 | 112 | 4 | .. | .. | .. | .. |
| (c) Other Food | 45 | 55 | 19 | 36 | 32 | .. | 150 | 162 | 97 | 66 |
| II. Total Debt Servicing of which : | 333 | 375 | 412 | 450 | 479 | 507 | 595 | 626 | 686 | 761 |
| (a) Amortisation Payments | 211 | 236 | 268 | 290 | 299 | 327 | 399 | 411 | 463 | 503 |
| (b) Interest Payments | 122 | 139 | 144 | 160 | 180 | 180 | 196 | 215 | 223 | 258 |
| III. Net Inflow of Assistance (I-II) | 863 | 528 | 444 | 341 | 355 | 159 | 404 | 711 | 1153 | 986 |

*Includes assistance by way of imports under rupee payment terms and under convertible currency credits.

**Estimates.

NOTES : 1. Gross aid disbursements take into account debt relief which is inclusive of debt rescheduling/postponement, etc. Debt service payments relate to those involving foreign exchange and through exports of goods.

2. Figures for 1973-74 include USSR wheat assistance and those for 1974-75 and 1975-76 include USSR wheat assistance, oil credits and assistance made available under the United Nations Emergency Operations Scheme.

7.34 The net availability of external assistance i.e. after allowing for the repayment of principal and interest charges on foreign loans has also shown an improvement in recent years after touching a low ebb in 1972-73. As against Rs. 863 crores in 1967-68 and only Rs. 159 crores in 1972-73 the volume of net external assistance amounted to Rs. 1153 crores in 1975-76. During 1976-77 the net availability of aid was lower than in 1975-76.

7.35 At the annual meeting of the Aid India Consortium held in Paris in May 1976 the donor countries and the IBRD/IDA pledged assistance to India for an amount of US $ 1677 million, US $ 98 million less than in 1975-76. Of this, some U.S. $ 977 million was to be provided by donor countries and the balance of US $ 700 million comprises of assistance from the IBRD/IDA. While some of the donor countries had increased their pledges in terms of their currencies this was not reflected in dollar figures due to the strengthening of dollar vis-a-vis some other currencies. Assistance from the World Bank group was lower compared to 1975-76. Along with a decline in total assistance there was a fall of US $ 130 million in non-project assistance. The amount of debt relief indicated at around US $ 160 million for 1976-77 was also marginally less than debt relief of US $ 167 million pledged in 1975-76.

7.36 Of late there has been some further improvement in the quality of assistance provided by some of the donor countries. Assistance from the United Kingdom, which has for some time now been entirely in the form of grants, was larger in 1976-77. Assistance from the Federal Republic of Germany was provided on IDA terms. Netherland's assistance to India was also on IDA terms and increased significantly in volume in 1976-77. While Sweden and Norway were already providing assistance to India in the form of grants, the grant element in the assistance provided by Canada and Denmark also showed an increase.

## CHAPTER 8

## 1977-78 : OUTLOOK AND TASKS

8.1 The preceding chapters reviewed briefly the performance of the Indian economy in 1976-77 and assessed its strength as well as weakness. This chapter seeks to formulate the outlook for the current year based on the understanding and insight gained earlier and suggest possible courses of action to achieve accepted goals.

8.2 There are several factors operating in the economy which call for a careful watch on the price situation during 1977-78. Firstly, although the shortfall in production of items like oilseeds and cotton contributed a great deal to the price situation in 1976-77, there is little doubt that the broad movement in prices was due to a basic imbalance in the economy. The lower rate of growth in the economy in 1976-77 and the large increase in money supply, which can broadly be said to represent the trend of aggregate demand, were not matched. The inflationary potential represented by this imbalance can by no means be considered to have been spent out in 1976-77. The lagged effects of the 17.1 per cent increase in money supply in 1976-77 are likely to be felt in 1977-78. Against such an inflationary background, the monsoon becomes an important factor.

8.3 Since some of the factors responsible for monetary expansion last year may continue to be operative during the current year as well there is need to take advance policy action. Credit policy has to be so designed that while requirements of credit for productive purposes are fully met, a strict check is kept on credit likely to lead to speculative stock holding. Secondly, there should be strict fiscal discipline. Since growth requires a large volume of investment it should be ensured that resources mobilised from the public go more into investment than into consumption. This means that unproductive expenditure should be minimised, subsidies reduced and austerity practised at all levels. Simultaneously maximum effort should be made to mobilise resources through an improvement of the yield of existing taxes and imaginative fiscal policy.

8.4 Simultaneously, action will have to be taken to augment supplies from abroad where necessary. Since India has sizable foreign exchange reserves, there should be no hesitation in using them to achieve price stability. The experience of 1976-77 emphasises the need for advance planning of imports and the importance of an effective information system regarding agricultural production. If, instead of seeking to import commodities when shortages become apparent and prices actually rise, anticipatory action is taken the effectiveness of imported supplies will be much greater.

8.5 Anticipatory action also needs good forecasts of agricultural production. The present system of forecasting needs to be improved greatly if this purpose is to be served. It must however be emphasised that forecasting agricultural production is inherently risky and even the most advanced countries make serious errors. Nevertheless, the present system needs to be improved a great deal and there is need for urgent action.

8.6 Price stability in essential commodities requires an extension of the public distribution system. Although the number of outlets under the public system is fairly large they are concentrated heavily in the large urban areas. It is necessary to extend their number and coverage if people other than town dwellers are to be protected against a rise in the prices of essential commodities. Simultaneously it is necessary to promote vigorously a consumer movement to keep a watch on prices and quality and prevent exploitation by unscrupulous elements in distribution. Without a watchful public a situation of shortages can easily be turned into one of acute distress.

8.7 The increase in the gross national product of 8.5 per cent in 1975-76 had raised hopes that the stagnation in the economy since 1971-72 had at last been overcome. But the experience of 1976-77 has shown that the country has not firmly resumed the path of growth. This is primarily due to a low growth rate and fluctuations in agricultural output. To correct the lack of adequate growth in agriculture it is necessary to increase the supply of water, better seed, fertilisers, pesticides, and credit, increase extension activity and improve marketing facilities. This re-

quires much larger investment in agriculture and irrigation than hitherto, more rural electrification, better rural roads and a vastly improved research and extension organisation. Since the bulk of the people depend upon agriculture sustained progress can not take place unless agricultural productivity increases.

8.8 Fluctuations occur because of changes in weather conditions and this vulnerability will continue so long as only about a quarter of the cultivated area is under irrigation. Therefore, the first task would be to increase investment and raise the area under irrigation. To get the best use of our existing water resources a conjunctive plan for the use of surface water and ground water resources needs to be formulated. An unplanned and indiscriminate use of water is self defeating in the long run. Therefore a proper survey of groundwater resources needs to be made quickly and a strategy drawn up for their use. The implementation of such strategy would depend upon the availability of adequate finance, tenurial reform and consolidation of land holdings which will give an incentive to farmers for undertaking investment and a plan for a proper use of water. It would also require the setting up of official agencies to exploit such resources and arrange for their proper use when private individuals fail to do so.

8.9 Simultaneously with increasing water availability steps will have to be taken to improve considerably water management. At present seepage of water, improper and inadequate use of water, improper drainage, etc., make for a great loss of effectiveness of existing irrigation facilities. This needs to be corrected urgently through effective programme for integrated rural development of command areas. The Command Area Authorities which have been set up in different States are a step in the right direction. But much more needs to be done to increase the effective use of existing irrigation potential.

8.10 There is a longer term problem as well. The distribution of groundwater resources is not evenly spread over the country. The scope for expansion in the exploitation of these resources is much greater in States like Bihar, Uttar Pradesh and Assam than in States like Rajasthan, Gujarat and Maharashtra. Since agriculture in the latter States will continue to depend predominantly on rain the development of dry farming techniques will be the sole way of increasing agricultural productivity. While useful work is being done in International Crops Research Institute for the Semi-arid Tropics, Central Arid Zone Research Institute and elsewhere, much more research input appears to be necessary to produce results quickly. Also extension work to promote the use of short duration seeds, the adoption of moisture conservation techniques etc. needs to be speeded up. In all this the role of organisation is so important in achieving results that, in addition to drawing up satisfactory schemes, a great deal more attention needs to be paid to the task of implementation.

8.11 While imports can solve the problem of short term management for crops like oilseeds and raw cotton, no such option is available for pulses. There is hardly any source which can export pulses in the quantities which India requires. The output of pulses has been stagnant since the sixties partly because the cultivation of gram as an inter-cultural crop has diminished. With regard to others like *arhar* there has really been no serious breakthrough. In a country in which a large number of people is vegetarian, the importance of pulses as a source of protein cannot be exaggerated. There is urgent need therefore to expedite research and extension activity in this field.

8.12 Although industrial growth in 1976-77 reached a level of 10 per cent, it cannot be assumed to indicate a more cheerful trend. There are several reasons which contribute to uncertainty of the industrial outlook. Firstly, the power situation shows distinct signs of deterioration. Power cuts of a sizable magnitude exist in Karnataka, Tamil Nadu, Maharashtra and West Bengal. Secondly, the outlook for agro-based industries like textiles depends on the state of the agricultural economy. Thirdly, now that capacity utilisation has improved considerably in a number of industries, sustained growth further would require a rapid increase in capacity. In the final analysis, in a country like India, sustained growth of industrial production is really linked to the growth of agriculture which is a major determinant of the size of local market for industrial goods.

8.13 Industry is beset by another problem which has to be solved if it is not to cause further damage, viz., sickness. The causes of sickness are many—uneconomic size, low capacity utilisation, lack of adequate maintenance, poor financial resources and, above all, poor management. While resources have been provided to save some of these units there is a fear that unless this is done with great care good money may be thrown after bad. Efforts to resuscitate should be concentrated only on those units which have long run viability and which have fallen sick because of temporary difficulties. Since good management is often the crux of viability, there are usually two alter-

natives open: take over by Government or merger with a successful unit. Both these solutions raise problems. Since Government does not have inexhaustible management resources, taking over all sick units will not be feasible. On the other hand merger will not take place without the grant of substantial incentives which can be misused; and mergers can lead to concentration of productive capacity which may be undesirable from the point of view of the larger objective of maintaining adequate competition. Nevertheless, the problem is so urgent that action needs to be taken in each case after a careful examination of all the relevant factors.

8.14 The performance of the balance of payments has been satisfactory in 1976-77. The Indian economy seems to have almost adjusted itself to the grave imbalance in the external account created by the oil price upheaval in 1973 though perhaps at the cost of growth. The indications for the current year point to the re-emergence of a substantial trade deficit though its financing may not pose a serious problem. Imports which declined in 1976-77 as compared to the previous year are unlikely to behave in the same way in 1977-78. The recent increase in the price of crude oil will contribute to a larger import outlay and the various measures to liberalise imports will have a substantial impact on our total import bill. As is already evident to some extent, there will be larger imports of materials, components, spares and equipment. The imports of items like edible oil, raw cotton and artificial fibres will continue though their magnitude will be affected by the outturn of these crops in the coming kharif season. Since any significant change in imports takes time, and since the prices of these items are extremely volatile, it may be worthwhile to hold certain quantities of the items as buffer stocks. This will also step up the total value of imports in the current year.

8.15 India's export performance has been very satisfactory in 1976-77, particularly because the gains were widespread and not caused by a spectacular boom in any commodity, as was the case with sugar in 1974-75 and 1975-76. The same rate of growth can be maintained in 1977-78 though some of the items which have contributed substantially to export growth in 1976-77 may not be able to do so in the current year. For example the exports of cotton garments may not show the kind of growth they displayed in 1976-77 because of the restrictions in the way of access to the major markets in the West. The exports of commodities which are required domestically for essential consumption may have to be severely restricted. However, growth in other items, particularly engineering goods, is likely to be satisfactory. India seems to be fast acquiring experience and expertise in exporting turnkey projects, and this combination of skill, competitiveness and organisation is bound to yield increasing dividends in the future.

8.16 The lack of adequate internal demand has been one of the factors compelling domestic producers to export. The growth of the exports of manufactures shows how successful this compulsion plus the various promotional measures adopted by Government have been. This has raised the question whether India also can now launch on a strategy of export led growth as some other countries have so successfully done. This, however, does not seem feasible even though India's exports can be expected to increase substantially in years to come. The basic reason why an export led growth does not seem to be a realistic possibility lies in the relative smallness of the export sector in India's economy. Currently exports account for only 5—6 per cent of India's gnp. The mainspring of sustained growth must be sought in terms of substantial increase in agricultural productivity and development of small scale and rural industries.

8.17 Finally, the question of unemployment. The earlier discussion does give some idea of the problem in the organised sector, though it fails to indicate the full contours of the problem. With regard to rural unemployment no up-to-date information is available regarding the magnitude of the problem. However, sufficient evidence exists to show that the volume of unemployment is large and that it is growing. It should therefore be the primary endeavour of policy to remove this evil.

8.18 Related to this is the problem of poverty. Although a large part of the population in the rural areas may not be unemployed in the strict sense of the term their earnings would be so low as not to enable them to meet their basic needs of food, shelter and clothing. Therefore, simultaneously with the eradication of unemployment the goal of policy should be to have a time bound programme to eliminate destitution.

8.19 The attack on the unemployment problem will have to be two pronged. Since a low rate of growth of gnp in the face of a rapidly growing population is responsible for such a situation, Government will have to aim at a high rate of growth

through increased investment which will have to be stepped up significantly in 1977-78.

8.20 A lack of resources and a fear of generating inflationary pressures if savings are foreed out of the community have been continually inhibiting the raising of investment outlay. Therefore simultaneously with a decision to undertake a larger volume of investment, resource mobilisation also needs to be stepped up. This cannot be done without a more powerful and flexible fiscal policy. Fiscal policy has to be so orientated as to promote savings, reduce conspicuous consumption and to contribute to a reduction in disparities of income and wealth. A fresh look at the tax system thus seems necessary.

8.21 In our special circumstances, public sector savings can contribute substantially to the financing of plan investments. Though the ratio of domestic savings to gross national product has gone up in 1974-75 and 1975-76 the proportion of public sector savings has remained unchanged. This needs to be raised. To achieve this both expenditure and tax policy have to become the instruments of an active fiscal policy. There is an urgent need to keep inessential public expenditure under control and to orient the management of public sector undertakings towards earning higher surpluses through increased productivity, efficient management and appropriate price policies. The latter are even more relevant in the case of State Government commercial undertakings like irrigation works and electricity undertakings which account for a substantial proportion of the public sector investment undertaken in the past and which have remained unremunerative over long periods. In short, the key to augmenting public sector savings is to be found in rational public sector expenditure policy and efficient management of public sector undertakings, and both the Central and State Governments have to address themselves to these tasks expeditiously.

8.22 The second prong of the attack on unempolyment will have to be that investment expenditure is clearly orientated towards employment generation. Not only will more expenditure have to be devoted to sectors like agriculture, irrigation and small scale and rural industries which are more labour intensive but there will have to be a more intensive search for appropriate techniques which provide more employment without loss of efficiency. Till now although there has been a great deal of concern for employment but employment generating programmes have always been conceived of as appendages rather than as an integral part of the development strategy. The emphasis has been on special programmes for generating employment; this has to be replaced by employment as one of the objectives of investment policy. A more vigorous policy will have to be evolved towards the development of small scale and cottage industries, towards ancillary and processing industries and towards road transport which is highly employment intensive.

8.23 Such an orientation of investment, however, needs a tremendous amount of organisation. In the past special schemes for generating employment proved ineffective because plan projects were not planned with due care nor were they executed most efficiently. This has to change if employment generation is to contribute effectively to development and not remain merely a make-work policy. It is to be emphasised, however, that organising ability is an extremely scarce commodity in a developing economy. Nevertheless, if systematic approaches are made to the problem it should not be difficult to combine productivity, employment and efficiency. The experience of Japan and Switzerland shows that, with a proper organisation, high quality products produced by craftsmen at home can be sold competitively in world export markets. Sectors like small industries, handlooms and handicrafts can be developed efficiently if the supply of materials, finishing and marketing could be organised suitably. Therefore, while reorienting investment towards employment, this aspect should be emphasised if employment and growth are to be realised simultaneously.

8.24 Over a longer term a restructuring of the economy is necessary if the basic objective of eliminating destitution within a definite period and ensuring a decent life to every one is to be achieved. This will involve basically the development of agriculture to a much greater extent than before through proper land and water utilisation and conservation, mixed farming, animal husbandry and aquaculture. Secondly, it will involve the development of rural and agro-based industries. Rural growth centres need to be promoted so that the mass exodus to the cities is stopped and there is a reduction in rural urban disparities which are a matter of serious concern in a society in which the bulk of the people live in the villages. Such decentralised development will also lead to the maximisation of individual initiative and popular participation in development.

8.25 A great deal of institutional improvement is necessary if these objectives are to be achieved. Land reform legislation which exist on the statute book needs to be implemented in an effective manner and surplus land distributed among the landless.

Secondly the institutional framework relating to agricutural inputs and the processing and marketing of agricultural products needs to be expanded and strengthened. Finally, a much greater involvement of the people is necessary if both planning and implementation are to yield maximum results. It will make for a more responsive administration and a more fruitful use of materials and supplies.

8.26 The task ahead which is of the greatest importance is not going to be easy of achievement. All our resources of organisation, technological ability and economic skills will have to be used fully to create an environment conducive both to rapid development and a speedy reduction in disparities of income and wealth. While the challenge is great the rewards of achievement are greater still.

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## 1.1: GROSS NATIONAL PRODUCT AND NET NATIONAL PRODUCT (i.e. National Income)

| Year | Gross National Product (Rs. crores) | | Net National Product (Rs. crores) | | Per capita net National Product (Rs.) | | Index Number of Net National Product | | Index Number of per capita net National Product | |
|---|---|---|---|---|---|---|---|---|---|---|
| | At Current Prices | At 1960-61 Prices | At Current Prices | At 1960-61 Prices | At Current Prices | At 1960-61 Prices | At Current Prices | At 1960-61 Prices | At Current Prices | At 1960-61 Prices |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1960-61 . . . | 13999 | 13999 | 13263 | 13263 | 305.6 | 305.6 | 100.0 | 100.0 | 100.0 | 100.0 |
| 1961-62 . . . | 14799 | 14513 | 13987 | 13729 | 315.0 | 309.2 | 105.5 | 103.5 | 103.1 | 101.2 |
| 1962-63 . . . | 15727 | 14880 | 14795 | 13993 | 325.9 | 308.2 | 111.6 | 105.5 | 106.6 | 100.9 |
| 1963-64 . . . | 17978 | 15686 | 16977 | 14771 | 365.9 | 318.3 | 128.0 | 111.4 | 119.7 | 104.2 |
| 1964-65 . . . | 21113 | 16870 | 20001 | 15885 | 422.0 | 335.1 | 150.8 | 119.8 | 138.1 | 109.7 |
| 1965-66 . . . | 21866 | 16113 | 20637 | 15082 | 425.5 | 311.0 | 155.6 | 113.7 | 139.2 | 101.8 |
| 1966-67 . . . | 25250 | 16300 | 23848 | 15217 | 481.8 | 307.4 | 179.8 | 114.7 | 157.7 | 100.6 |
| 1967-68 . . . | 29612 | 17609 | 28054 | 16463 | 554.4 | 325.4 | 211.5 | 124.1 | 181.4 | 106.5 |
| 1968-69 . . . | 30293 | 18120 | 28607 | 16939 | 552.3 | 327.0 | 215.7 | 127.7 | 180.7 | 107.0 |
| 1969-70 . . . | 33521 | 19274 | 31606 | 18016 | 597.5 | 340.6 | 238.3 | 135.8 | 195.5 | 111.5 |
| 1970-71* . . . | 36568 | 20399 | 34462 | 19096 | 637.0 | 353.0 | 259.8 | 144.0 | 208.4 | 115.5 |
| 1971-72* . . . | 38620 | 20634 | 36332 | 19298 | 657.0 | 349.0 | 273.9 | 145.5 | 215.0 | 114.2 |
| 1972-73* . . . | 42136 | 20415 | 39643 | 19048 | 701.6 | 337.1 | 298.9 | 143.6 | 229.6 | 110.3 |
| 1973-74* . . . | 52195 | 21515 | 49396 | 20143 | 856.1 | 349.1 | 372.4 | 151.9 | 280.1 | 114.2 |
| 1974-75* . . | 61551 | 21572 | 58137 | 20183 | 988.7 | 343.2 | 438.3 | 152.2 | 323.5 | 112.3 |
| 1975-76† . | 64168 | 23414 | 60293 | 21952 | 1004.9 | 365.9 | 454.6 | 165.5 | 328.8 | 119.7 |
| *Annual growth rate during Third Plan* . | 9.3 | 2.9 | 9.2 | 2.6 | 6.9 | 0.3 | | | | |
| 1966-67 . . . | 15.5 | 1.2 | 15.6 | 0.9 | 13.2 | (—)1.2 | | | | |
| 1967-68 . . . | 17.3 | 8.0 | 17.6 | 8.2 | 15.1 | 5.9 | | | | |
| 1968-69 . . . | 2.3 | 2.9 | 2.0 | 2.9 | (—)0.4 | 0.5 | | | | |
| 1969-70 . . . | 10.7 | 6.4 | 10.5 | 6.4 | 8.2 | 4.2 | | | | |
| 1970-71 . . . | 9.1 | 5.8 | 9.0 | 6.0 | 6.6 | 3.6 | | | | |
| 1971-72 . . . | 5.6 | 1.2 | 5.4 | 1.1 | 3.1 | (−)1.1 | | | | |
| 1972-73 . . . | 9.1 | (—)1.1 | 9.1 | (—)1.3 | 6.8 | (−)3.4 | | | | |
| 1973-74 . . . | 23.9 | 5.4 | 24.6 | 5.7 | 22.0 | 3.6 | | | | |
| *Annual growth rate during Fourth Plan* . | 11.5 | 3.5 | 11.5 | 3.5 | 9.1 | 1.3 | | | | |
| 1974-75 . . . | 17.9 | 0.3 | 17.7 | 0.2 | 15.5 | (—)1.7 | | | | |
| 1975-76 . . . | 4.3 | 8.5 | 3.7 | 8.8 | 1.6 | 6.6 | | | | |

*Provisional.

†Quick estimates.

## 1.2 : ESTIMATES OF NET NATIONAL PRODUCT BY INDUSTRY OF ORIGIN—PERCENTAGE DISTRIBUTION

(At 1960-61 Prices)

| Industry Group | 1960-61 | 1965-66 | 1968-69 | 1969-70 | 1970-71* | 1971-72* | 1972-73* | 1973-74* | 1974-75* | 1975-76† |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. Agriculture, forestry and logging, fishing, mining and quarrying . | 52.5 | 44.2 | 44.9 | 44.9 | 45.8 | 44.5 | 41.9 | 43.0 | 41.4 | 42.9 |
| 2. Manufacturing, construction, electricity, gas and water supply . | 19.2 | 23.6 | 22.9 | 23.3 | 22.6 | 22.6 | 23.8 | 23.1 | 23.5 | 22.9 |
| 3. Transport, communications and trade . . . | 14.1 | 16.4 | 16.3 | 16.2 | 16.0 | 16.4 | 16.8 | 16.3 | 16.6 | 16.4 |
| 4. Banking and insurance, real estate and ownership of dwellings and business services . | 4.2 | 4.4 | 4.3 | 4.1 | 4.1 | 4.3 | 4.5 | 4.3 | 4.3 | 4.1 |
| 5. Public Administration and defence and other services . . . | 10.5 | 12.4 | 12.6 | 12.5 | 12.5 | 13.2 | 14.0 | 14.0 | 14.7 | 14.1 |
| 6. Net domestic product at factor cost . . . | 100.5 | 101.0 | 101.0 | 101.0 | 101.0 | 101.0 | 101.0 | 100.7 | 100.5 | 100.4 |
| 7. Net factor income from abroad . | (—)0.5 | (—)1.0 | (—)1.0 | (—)1.0 | (—)1.0 | (—)1.0 | (—)1.0 | (—)0.7 | (—)0.5 | (—)0.4 |
| 8. Net National product at factor cost | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

*Provisional.

†Quick estimates

## 1.3. : AGRICULTURAL PRODUCTION : AREA AND YIELD INDEX NUMBERS

(Three year moving average of index numbers with 1959-60 to 1961-62=100)

| Year (July—June) | Index Numbers of | | |
|---|---|---|---|
| | Area | Production | Yield per hectare |
| 1 | 2 | 3 | 4 |
| 1960-61 | 100.0 | 100.0 | 100.0 |
| 1961-62 | 101.0 | 102.4 | 101.4 |
| 1962-63 | 101.9 | 102.8 | 100.9 |
| 1963-64 | 102.6 | 106.8 | 104.1 |
| 1964-65 | 102.1 | 104.9 | 102.7 |
| 1965-66 | 101.6 | 102.2 | 100.6 |
| 1966-67 | 102.2 | 102.8 | 100.6 |
| 1967-68 | 103.0 | 109.1 | 105.9 |
| 1968-69 | 104.8 | 118.0 | 112.6 |
| 1969-70 | 105.6 | 122.9 | 116.4 |
| 1970-71 | 106.7 | 128.3 | 120.2 |
| 1971-72 | 105.8 | 127.6 | 120.6 |
| 1972-73 | 106.5 | 128.2 | 120.4 |
| 1973-74 | 106.1 | 127.4 | 120.1 |
| 1974-75 | 108.7 | 136.8 | 125.9 |

## 1.4 : INDEX NUMBERS OF AGRICULTURAL PRODUCTION

(Base : Triennium ending 1961-62=100)

| Group/Commodity | Weight | 1960-61 | 1965-66 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76* |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| A. Foodgrains | 65.9 | 102.1 | 89.9 | 115.7 | 123.5 | 133.9 | 132.0 | 121.2 | 131.5 | 124.0 | 151.1 |
| (a) Cereals | 57.9 | 101.6 | 90.9 | 120.0 | 127.2 | 138.9 | 137.5 | 126.6 | 138.2 | 129.7 | 156.9 |
| Rice | 34.8 | 101.8 | 90.0 | 116.5 | 118.5 | 123.8 | 127.0 | 115.7 | 129.9 | 116.7 | 145.8 |
| Wheat | 8.4 | 98.8 | 93.4 | 157.1 | 180.6 | 214.2 | 237.3 | 222.3 | 195.7 | 216.6 | 254.6 |
| Inferior Cereals | 14.7 | 102.8 | 91.8 | 107.4 | 117.4 | 131.4 | 105.8 | 98.0 | 124.9 | 110.9 | 127.5 |
| (b) Pulses | 8.0 | 105.5 | 82.4 | 84.3 | 96.7 | 97.7 | 91.7 | 82.3 | 82,5 | 83.0 | 108.7 |
| *of which :* | | | | | | | | | | | |
| Gram | 3.9 | 106.2 | 71.7 | 70.2 | 94.2 | 88.3 | 86.3 | 77.1 | 69.7 | 68.3 | 100.9 |
| B. Non-Foodgrains | 34.1 | 103.8 | 107.1 | 113.2 | 120.5 | 126.6 | 128.9 | 118.9 | 136.8 | 137.4 | 143.8 |
| (a) Oilseeds | 11.4 | 102.7 | 98.0 | 105.7 | 117.1 | 133.4 | 131.0 | 108.4 | 131.0 | 130.7 | 145.1 |
| *of which :* | | | | | | | | | | | |
| Groundnuts | 5.4 | 101.5 | 92.1 | 100.0 | 110.8 | 132.0 | 133.5 | 88.4 | 128.2 | 110.5 | 151.2 |
| Rapeseed and Mustard | 1.7 | 107.7 | 103.8 | 107.7 | 125.1 | 158.0 | 114.6 | 144.6 | 136.3 | 130.1 | 155.6 |
| (b) Fibres | 5.0 | 106.6 | 98.8 | 97.5 | 114.6 | 100.2 | 133.8 | 112.8 | 129.0 | 131.2 | 116.7 |
| Cotton | 3.3 | 119.1 | 104.1 | 116.9 | 119.4 | 102.2 | 149.1 | 123.0 | 135.3 | 153.4 | 130.8 |
| Jute | 1.3 | 82.8 | 89.6 | 58.7 | 113.2 | 99.1 | 114.1 | 99.9 | 124.8 | 89.7 | 89.5 |
| Mesta | 0.3 | 81.5 | 95.3 | 66.3 | 82.7 | 91.8 | 84.2 | 81.4 | 106.6 | 99.7 | 100.1 |
| (c) Plantation crops | 3.3 | 96.7 | 112.8 | 126.3 | 123.9 | 138.8 | 138.3 | 148.4 | 153.6 | 159.7 | 158.8 |
| Tea | 2.9 | 96.2 | 109.7 | 120.5 | 117.9 | 125.4 | 130.5 | 136.6 | 141.4 | 146.6 | 146.0 |
| Coffee | 0.3 | 100.4 | 114.9 | 132.3 | 114.5 | 198.5 | 124.1 | 164.1 | 155.6 | 166.6 | 151.3 |
| Rubber | 0.1 | 99.3 | 188.3 | 264.9 | 305.5 | 343.6 | 377.3 | 419.1 | 466.8 | 485.1 | 513.8 |
| (d) Miscellaneous | 9.4 | 106.4 | 115.6 | 118.9 | 126.3 | 122.1 | 113.4 | 119.7 | 138.8 | 138.5 | 136.5 |
| *of which :* | | | | | | | | | | | |
| Sugarcane (gur) | 7.8 | 108.1 | 121.0 | 121.5 | 130.6 | 122.3 | 109.6 | 120.3 | 136.0 | 138.7 | 138.5 |
| Tobacco | 1.4 | 97.7 | 95.3 | 117.4 | 109.6 | 117.7 | 136.2 | 121.0 | 150.2 | 118.0 | 112.8 |
| **C. ALL COMMODITIES** | **100.0** | **102.7** | **95.8** | **114.8** | **122.5** | **131.4** | **130.9** | **120.4** | **133.3** | 128.6 | **148.6** |

*Final Estimates

## 1.5 : AGRICULTURAL PRODUCTION

(In Million Units)

| 1 | Unit | 1955-56 | 1960-61 | 1965-66 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76* |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| A. Foodgrains | Tonnes | 69.34 | 82.33 | 72.35 | 99.50 | 108.42 | 105.17 | 97.03 | 104.66 | 99.83 | 120.83 |
| (a) Cereals | ,, | 57.63 | 69.59 | 62.40 | 87.81 | 96.60 | 94.07 | 87.12 | 94.66 | 89.81 | 107.70 |
| Rice | ,, | 28.65 | 34.60 | 30.59 | 40.43 | 42.23 | 43.07 | 39.25 | 44.05 | 39.58 | 49.46 |
| Wheat | ,, | 8.87 | 11.00 | 10.39 | 20.09 | 23.83 | 26.41 | 24.73 | 21.78 | 24.10 | 28.33 |
| Jowar | ,, | 6.74 | 9.90 | 7.58 | 9.72 | 8.10 | 7.72 | 6.97 | 9.10 | 10.41 | 9.52 |
| Maize | ,, | 3.14 | 4.12 | 4.82 | 5.67 | 7.49 | 5.10 | 6.39 | 5.80 | 5.56 | 7.04 |
| Bajra | ,, | 3.46 | 3.29 | 3.75 | 5.33 | 8.03 | 5.32 | 3.93 | 7.52 | 3.27 | 5.73 |
| Other cereals | ,, | 6.77 | 6.69 | 5.27 | 6.57 | 6.93 | 6.46 | 5.85 | 6.41 | 6.88 | 7.62 |
| (b) Pulses | ,, | 11.71 | 12.73 | 9.94 | 11.69 | 11.82 | 11.09 | 9.91 | 10.00 | 10.01 | 13.14 |
| *of which :* | | | | | | | | | | | |
| Gram | ,, | 5.42 | 6.26 | 4 22 | 5.55 | 5.20 | 5.08 | 4.54 | 4.10 | 4.01 | 5.93 |
| B. Non-Foodgrains | | | | | | | | | | | |
| (a) Oilseeds** (5 Major) | ,, | 5.50 | 6.87 | 6.40 | 7.73 | 9.26 | 8.75 | 6.86 | 8.85 | 8.53 | 10.17 |
| *of which :* | | | | | | | | | | | |
| Groundnuts | ,, | 3.68 | 4.70 | 4.26 | 5.13 | 6.11 | 6.18 | 4.09 | 5.93 | 5.11 | 6.99 |
| Rapeseed and Mustard | ,, | 0.86 | 1.35 | 1.30 | 1.56 | 1.98 | 1.43 | 1.81 | 1.70 | 2.25 | 1.94 |
| (b) Sugarcane (in terms of gur) | ,, | 7.43 | 11.41 | 12.77 | 13.78 | 12.98 | 11.63 | 12.76 | 14.43 | 14.72 | 14.71 |
| (c) Cotton (lint) | Bales@ | 4.22 | 5.55 | 4.85 | 5.57 | 4.76 | 6.95 | 5.74 | 6.31 | 7.16 | 6.10 |
| (d) Jute | Bales† | 4.47 | 4.14 | 4.48 | 5.66 | 4.94 | 5.68 | 4.98 | 6.22 | 4.47 | 4.44 |
| (e) Mesta | Bales† | 1.15 | 1.11 | 1.30 | 1.13 | 1.26 | 1.15 | 1.11 | 1.46 | 1.36 | 1.37 |

* Final Estimates

**Includes groundnuts, rapeseed and mustard, sesamum, linseed and castorseed.

@Bale=170 Kgs.

† Bale=180 Kgs.

## 1.6 STATE-WISE ESTIMATES OF PRODUCTION OF FOODGRAINS, 1969-70 to 1975-76

(Thousand tonnes)

| State | Year | Rice | Wheat | Other Cereals | Total Cereals | Total Pulses | Total Foodgrains |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Andhra Pradesh | 1969-70 | 4700.0 | 4.0 | 2433.0 | 7137.0 | 262.6 | 7399.6 |
| | 1970-71 | 4786.4 | 10.3 | 2159.5 | 6956.2 | 449.5 | 7405.7 |
| | 1971-72 | 4717.1 | 10.8 | 2183.0 | 6910.9 | 379.6 | 7290.5 |
| | 1972-73 | 4256.5 | 9.7 | 2142.1 | 6408.3 | 299.4 | 6707.7 |
| | 1973-74 | 5583.2 | 13.6 | 2676.9 | 8273.7 | 395.3 | 8669.0 |
| | 1974-75 | 5700.3 | 18.0 | 2949.9 | 8668.2 | 417.7 | 9085.9 |
| | 1975-76 | 6451.0 | 21.0 | 2535.4 | 9007.4 | 420.8 | 9428.2 |
| Assam | 1969-70 | 2057.5 | 6.9 | 8.8 | 2073.2 | 35.7 | 2108.9 |
| | 1970-71 | 1980.5 | 12.1 | 9.4 | 2002.0 | 32.3 | 2034.3 |
| | 1971-72 | 1908.1 | 48.0 | 9.3 | 1965.4 | 30.9 | 1996.3 |
| | 1972-73 | 2177.1 | 160.4 | 10.8 | 2348.3 | 48.0 | 2396.3 |
| | 1973-74 | 2066.3 | 48.2 | 12.0 | 2126.5 | 44.7 | 2171.2 |
| | 1974-75 | 1983.7 | 77.9 | 13.7 | 2075.3 | 39.6 | 2114.9 |
| | 1975-76 | 2290.4 | 67.8 | 17.2 | 2375.4 | 35.6 | 2411.0 |
| Bihar | 1969-70 | 4009.0 | 1200.0 | 1228.5 | 6437.5 | 1108.2 | 7545.7 |
| | 1970-71 | 4154.3 | 1258.9 | 1480.6 | 6893.8 | 987.4 | 7881.2 |
| | 1971-72 | 5273.2 | 2493.7 | 410.7 | 8177.6 | 889.3 | 9066.9 |
| | 1972-73 | 4464.5 | 3136.4 | 1062.6 | 8663.5 | 656.0 | 9319.5 |
| | 1973-74 | 4157.5 | 1648.7 | 1273.6 | 7079.8 | 684.8 | 7764.6 |
| | 1974-75 | 4539.6 | 2000.0 | 844.4 | 7384.0 | 866.9 | 8250.9 |
| | 1975-76 | 4847.5 | 2296.9 | 1049.8 | 8194.2 | 809.0 | 9003.2 |
| Gujarat | 1969-70 | 447.4 | 591.6 | 2052.4 | 3091.4 | 129.6 | 3221.0 |
| | 1970-71 | 597.5 | 939.4 | 2704.0 | 4240.9 | 165.2 | 4406.1 |
| | 1971-72 | 517.5 | 897.4 | 2645.8 | 4060.7 | 161.3 | 4222.0 |
| | 1972-73 | 147.9 | 547.6 | 1406.9 | 2102.4 | 112.0 | 2214.4 |
| | 1973-74 | 467.9 | 905.9 | 2377.5 | 3751.3 | 165.2 | 3916.5 |
| | 1974-75 | 177.8 | 734.4 | 1149.0 | 2061.2 | 91.5 | 2152.7 |
| | 1975-76 | 572.2 | 1151.1 | 2616.9 | 4340.2 | 179.6 | 4519.8 |
| Haryana | 1969-70 | 371.0 | 2119.5 | 889.1 | 3379.6 | 1187.8 | 4567.4 |
| | 1970-71 | 460.0 | 2342.0 | 1136.1 | 3938.1 | 813.2 | 4751.3 |
| | 1971-72 | 536.0 | 2402.0 | 923.1 | 3861.1 | 684.3 | 4545.4 |
| | 1972-73 | 462.0 | 2231.0 | 795.0 | 3488.0 | 589.8 | 4077.8 |
| | 1973-74 | 540.0 | 1811.0 | 1002.0 | 3353.0 | 482.7 | 3835.7 |
| | 1974-75 | 393.0 | 1954.0 | 618.0 | 2965.0 | 374.3 | 3339.3 |
| | 1975-76 | 624.0 | 2436.0 | 1036.0 | 4096.0 | 954.3 | 5050.3 |

Contd..

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| Himachal Pradesh | 1969-70 | 113.8 | 300.0 | 547.3 | 961.1 | 21.2 | 982.3 |
| | 1970-71 | 123.9 | 246.2 | 548.0 | 918.1 | 31.6 | 949.7 |
| | 1971-72 | 103.6 | 394.5 | 418.1 | 916.2 | 29.1 | 945.3 |
| | 1972-73 | 85.7 | 333.1 | 466.7 | 885.5 | 28.2 | 913.7 |
| | 1973-74 | 117.5 | 287.0 | 504.6 | 909.1 | 40.9 | 950.0 |
| | 1974-75 | 96.8 | 355.9 | 568.1 | 1020.8 | 33.1 | 1053.9 |
| | 1975-76 | 123.6 | 355.9 | 560.6 | 1040.1 | 33.1 | 1073.2 |
| Jammu & Kashmir | 1969-70 | 482.1 | 250.0 | 388.4 | 1120.5 | 31.0 | 1151.5 |
| | 1970-71 | 396.9 | 124.8 | 392.3 | 914.0 | 30.4 | 944.4 |
| | 1971-72 | 370.1 | 168.0 | 391.4 | 929.5 | 29.1 | 958.6 |
| | 1972-73 | 342.7 | 174.3 | 408.6 | 925.6 | 28.8 | 954.4 |
| | 1973-74 | 460.1 | 161.0 | 343.5 | 964.6 | 31.6 | 996.2 |
| | 1974-75 | 456.0 | 193.5 | 327.9 | 977.4 | 31.8 | 1009.2 |
| | 1975-76 | 423.1 | 193.5 | 402.8 | 1019.4 | 24.5 | 1043.9 |
| Karnataka | 1969-70 | 2290.0 | 136.3 | 3062.8 | 5489.1 | 401.6 | 5890.7 |
| | 1970-71 | 1952.9 | 94.6 | 3511.2 | 5558.7 | 403.6 | 5962.3 |
| | 1971-72 | 2097.1 | 187.2 | 3314.1 | 5598.4 | 466.1 | 6064.5 |
| | 1972-73 | 1748.8 | 109.2 | 2503.1 | 4361.1 | 238.9 | 4600.0 |
| | 1973-74 | 2131.0 | 207.3 | 3628.6 | 5966.9 | 570.9 | 6537.8 |
| | 1974-75 | 1985.5 | 320.2 | 3540.4 | 5846.1 | 547.5 | 6393.6 |
| | 1975-76 | 2334.6 | 280.7 | 3786.7 | 6402.0 | 600.1 | 7002.1 |
| Kerala | 1969-70 | 1214.9 | .. | 11.7 | 1226.6 | 16.0 | 1242.6 |
| | 1970-71 | 1298.0 | .. | 8.9 | 1306.9 | 14.0 | 1320.9 |
| | 1971-72 | 1351.7 | .. | 8.4 | 1360.1 | 13.1 | 1373.2 |
| | 1972-73 | 1376.4 | .. | 8.1 | 1384.5 | 12.8 | 1397.3 |
| | 1973-74 | 1257.1 | .. | 8.0 | 1265.1 | 13.7 | 1278.8 |
| | 1974-75 | 1333.9 | .. | 8.0 | 1341.9 | 13.8 | 1355.7 |
| | 1975-76 | 1357.3 | .. | 6.8 | 1364.1 | 14.6 | 1378.7 |
| Madhya Pradesh | 1969-70 | 3201.6 | 2216.0 | 2593.9 | 8011.5 | 1757.6 | 9769.1 |
| | 1970-71 | 3697.3 | 2592.2 | 2640.5 | 8930.0 | 1991.6 | 10921.6 |
| | 1971-72 | 3702.4 | 3189.2 | 2389.6 | 9281.2 | 2353.1 | 11634.3 |
| | 1972-73 | 3083.5 | 2284.8 | 3007.3 | 8375.6 | 2255.6 | 10631.2 |
| | 1973-74 | 3647.1 | 2539.1 | 2385.3 | 8571.5 | 2074.3 | 10645.8 |
| | 1974-75 | 2421.4 | 2351.5 | 3014.3 | 7787.2 | 2233.2 | 10020.4 |
| | 1975-76 | 3848.8 | 2748.9 | 2890.6 | 9488.3 | 2648.3 | 12136.6 |
| Maharashtra | 1969-70 | 1431.3 | 390.5 | 4252.7 | 6074.5 | 839.4 | 6913.9 |
| | 1970-71 | 1662.9 | 451.1 | 2700.1 | 4814.1 | 775.9 | 5590.0 |
| | 1971-72 | 1368.5 | 502.8 | 2438.7 | 4310.0 | 642.9 | 4952.9 |
| | 1972-73 | 745.8 | 248.5 | 1605.4 | 2599.7 | 451.0 | 3050.7 |
| | 1973-74 | 1600.1 | 514.0 | 4028.1 | 6142.2 | 977.5 | 7119.7 |
| | 1974-75 | 1398.9 | 775.7 | 4567.8 | 6742.4 | 1041.6 | 7784.0 |
| | 1975-76 | 2240.8 | 1260.2 | 4392.3 | 7893.3 | 1213.0 | 9106.3 |



Contd.

(Thousand Tonnes)

| State | Year | Rice | Wheat | Other Cereals | Total Cereals | Total Pulses | Total Foodgrains |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Manipur | 1969-70 | 232.0 | .. | 12.8 | 244.8 | .. | 244.8 |
| | 1970-71 | 159.8 | .. | 6.8 | 166.6 | .. | 166.6 |
| | 1971-72 | 158.6 | 4.2 | 17.1 | 179.9 | .. | 179.9 |
| | 1972-73 | 152.2 | 0.2 | 22.0 | 174.4 | .. | 174.4 |
| | 1973-74 | 238.6 | 0.1 | 27.2 | 265.9 | 3.6 | 269.5 |
| | 1974-75 | 274.7 | 0.5 | 22.3 | 297.5 | 3.0 | 300.5 |
| | 1975-76 | 276.4 | 0.8 | 23.6 | 300.8 | 2.3 | 303.1 |
| Meghalaya . . . | 1969-70 | @ | @ | @ | @ | @ | @ |
| | 1970-71 | 113.9 | 0.2 | 7.4 | 121.5 | 0.9 | 122.4 |
| | 1971-72 | 108.0 | 0.2 | 8.4 | 116.6 | 0.9 | 117.5 |
| | 1972-73 | 110.0 | 0.2 | 9.0 | 119.2 | 1.0 | 120.2 |
| | 1973-74 | 112.5 | 0.6 | 10.9 | 124.0 | 0.9 | 124.9 |
| | 1974-75 | 106.7 | 2.0 | 14.6 | 123.3 | 1.0 | 124.3 |
| | 1975-76 | 119.3 | 1.8 | 13.2 | 134.3 | 1.0 | 135.3 |
| Nagaland . . . | 1969-70 | 49.8 | .. | .. | 49.8 | .. | 49.8 |
| | 1970-71 | 54.1 | .. | .. | 54.1 | .. | 54.1 |
| | 1971-72 | 33.2 | .. | .. | 33.2 | .. | 33.2 |
| | 1972-73 | 34.7 | .. | 17.8 | 52.5 | 1.2 | 53.7 |
| | 1973-74 | 37.3 | .. | 17.6 | 54.9 | 1.9 | 56.8 |
| | 1974-75 | 38.6 | .. | 19.9 | 58.5 | 2.0 | 60.5 |
| | 1975-76 | 39.9 | .. | 19.5 | 59.4 | 0.9 | 60.3 |
| Orissa . . . . | 1969-70 | 4316.6 | 18.9 | 298.3 | 4633.8 | 399.1 | 5032.9 |
| | 1970-71 | 4341.1 | 18.5 | 277.9 | 4637.5 | 466.6 | 5104.1 |
| | 1971-72 | 3619.5 | 38.7 | 305.4 | 3963.6 | 390.2 | 4353.8 |
| | 1972-73 | 3983.1 | 85.1 | 303.4 | 4371.6 | 488.8 | 4860.4 |
| | 1973-74 | 4404.4 | 82.8 | 312.5 | 4799.7 | 475.0 | 5274.7 |
| | 1974-75 | 3166.0 | 85.9 | 290.3 | 3542.2 | 428.4 | 3970.6 |
| | 1975-76 | 4531.8 | 97.7 | 335.3 | 4964.8 | 496.9 | 5461.7 |
| Punjab . . . | 1969-70 | 572.9 | 4800.0 | 1131.9 | 6504.8 | 431.9 | 6936.7 |
| | 1970-71 | 688.0 | 5145.0 | 1164.2 | 6997.2 | 309.1 | 7306.3 |
| | 1971-72 | 920.0 | 5618.0 | 1085.1 | 7623.1 | 305.2 | 7928.3 |
| | 1972-73 | 955.0 | 5368.0 | 1076.6 | 7399.6 | 294.0 | 7693.6 |
| | 1973-74 | 1189.0 | 5181.0 | 1004.9 | 7374.9 | 352.3 | 7727.2 |
| | 1974-75 | 1179.0 | 5300.0 | 1234.1 | 7713.1 | 244.6 | 7957.7 |
| | 1975-76 | 1445.0 | 5705.0 | 1198.1 | 8348.1 | 403.4 | 8751.5 |
| Rajasthan . . . | 1969-70 | 98.9 | 1275.3 | 2270.7 | 3644.9 | 1104.6 | 4749.5 |
| | 1970-71 | 134.5 | 1951.2 | 4975.1 | 7060.8 | 1777.3 | 8838.1 |
| | 1971-72 | 159.4 | 1888.7 | 2969.0 | 5017.1 | 1317.7 | 6334.8 |
| | 1972-73 | 80.0 | 1753.5 | 2329.4 | 4162.9 | 994.9 | 5157.8 |
| | 1973-74 | 118.1 | 1790.7 | 3532.6 | 5441.4 | 1279.1 | 6720.5 |
| | 1974-75 | 100.2 | 1819.3 | 2097.1 | 4016.6 | 960.9 | 4977.5 |
| | 1975-76 | 222.4 | 2288.3 | 3127.4 | 5638.1 | 2081.0 | 7719.1 |

Contd..

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| Tamil Nadu . . | 1969-70 | 4532.2 | 0.4 | 1596.9 | 6129.5 | 109.5 | 6239.0 |
| | 1970-71 | 5303.4 | 0.5 | 1553.7 | 6857.6 | 116.5 | 6974.1 |
| | 1971-72 | 5302.0 | 0.7 | 1486.7 | 6789.4 | 153.7 | 6943.1 |
| | 1972-73 | 5569.1 | 0.4 | 1405.6 | 6975.1 | 192.0 | 7167.1 |
| | 1973-74 | 5589.5 | 0.6 | 1529.6 | 7119.7 | 204.8 | 7324.5 |
| | 1974-75 | 3574.7 | 0.6 | 1107.3 | 4682.6 | 114.6 | 4797.2 |
| | 1975-76 | 5867.0 | 0.8 | 1717.3 | 7585.1 | 175.7 | 7760.8 |
| Tripura . . . | 1969-70 | 234.7 | .. | .. | 234.7 | 1.1 | 235.8 |
| | 1970-71 | 256.1 | .. | .. | 256.1 | 1.3 | 257.4 |
| | 1971-72 | 270.8 | 0.9 | .. | 271.7 | 1.4 | 273.1 |
| | 1972-73 | 183.3 | 1.4 | .. | 184.7 | 0.9 | 185.6 |
| | 1973-74 | 362.0 | 0.8 | .. | 362.8 | 1.1 | 363.9 |
| | 1974-75 | 326.0 | 1.3 | .. | 327.3 | 1.2 | 328.5 |
| | 1975-76 | 366.6 | 4.9 | .. | 371.5 | 1.7 | 373.2 |
| Uttar Pradesh . | 1969-70 | 3532.9 | 6314.3 | 4356.1 | 14203.3 | 3343.9 | 17547.2 |
| | 1970-71 | 3700.9 | 7689.5 | 5125.1 | 16515.5 | 3078.2 | 19593.7 |
| | 1971-72 | 3776.5 | 7550.1 | 3451.0 | 14777.6 | 2919.9 | 17697.5 |
| | 1972-73 | 3273.0 | 7515.2 | 4443.1 | 15231.3 | 2923.0 | 18154.3 |
| | 1973-74 | 3858.8 | 5878.8 | 3998.9 | 13736.5 | 1849.6 | 15586.1 |
| | 1974-75 | 3523.4 | 7175.6 | 3569.6 | 14268.6 | 2185.0 | 16453.6 |
| | 1975-76 | 4366.9 | 8135.9 | 3987.6 | 16490.4 | 2637.0 | 19127.4 |
| West Bengal . . | 1969-70 | 6350.0 | 400.0 | 110.8 | 6860.8 | 503.0 | 7363.8 |
| | 1970-71 | 6140.1 | 868.1 | 107.8 | 7116.0 | 375.0 | 7491.0 |
| | 1971-72 | 6508.4 | 921.2 | 109.3 | 7538.9 | 317.0 | 7855.9 |
| | 1972-73 | 5715.3 | 688.0 | 84.2 | 6487.5 | 284.8 | 6772.3 |
| | 1973-74 | 5799.2 | 629.9 | 106.9 | 6536.0 | 349.6 | 6885.6 |
| | 1974-75 | 6543.4 | 836.8 | 110.3 | 7490.5 | 375.5 | 7866.0 |
| | 1975-76 | 6822.9 | 1187.2 | 125.9 | 8136.0 | 395.9 | 8531.9 |
| All India . | 1969-70 | 40429.7 | 20093.3 | 27287.6 | 87810.6 | 11690.7 | 99501.3 |
| | 1970-71 | 42225.2 | 23832.5 | 30546.5 | 96604.2 | 11817.8 | 108422.0 |
| | 1971-72 | 43068.0 | 26409.9 | 24596.4 | 94074.3 | 11093.4 | 105167.7 |
| | 1972-73 | 39245.3 | 24734.6 | 23139.7 | 87119.6 | 9906.7 | 97026.3 |
| | 1973-74 | 44051.0 | 21777.5 | 28828.5 | 94657.0 | 10007.5 | 104664.5 |
| | 1974-75 | 39578.9 | 24104.4 | 26128.7 | 89812.0 | 10014.2 | 99826.2 |
| | 1975-76 | 49457.5 | 28335.7 | 29904.9 | 107698.1 | 13135.3 | 120833.4 |

@ = Included under Assam

## 1.7 : PROGRESS OF SELECTED PHYSICAL AGRICULTURAL DEVELOPMENT PROGRAMMES

| Programme | Unit | Achievements during | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 (a.a.) | 1976-77 (Target) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| **High Yielding Varieties Programme:** | | | | | | | | | | | |
| Paddy . . . | Million hectares | 1.79 | 2.60 | 4.34 | 5.59 | 7.41 | 8.11 | 9.72 | 10.78 | 12.97 | 13.50 |
| Wheat . . . | ,, | 2.94 | 4.80 | 4.92 | 6.48 | 7.86 | 10.00 | 10.91 | 11.21 | 13.66 | 14.00 |
| Maize . . . | ,, | 0.29 | 0.40 | 0.42 | 0.46 | 0.44 | 0.61 | 0.78 | 0.66 | 0.92 | 1.10 |
| Jowar . . . | ,, | 0.60 | 0.70 | 0.56 | 0.80 | 0.69 | 0.87 | 1.16 | 1.31 | 2.19 | 2.25 |
| Bajra . . . | ,, | 0.42 | 0.70 | 1.16 | 2.05 | 1.77 | 2.50 | 3.28 | 2.53 | 2.72 | 2.15 |
| **Total HYP** . . | ,, | 6.04 | 9.20 | 11.40 | 15.38 | 18.17 | 22.09 | 25.85 | 26.49 | 32.48 | 33.00 |
| Major & Medium Irrigation | | | | | | | | | | | |
| (Addl. Area) @ . | ,, | .. | 1.57* | 0.38 | 0.27 | 0.36 | 0.42 | 18.73 | 19.38 | 20.22 | 21.20 |
| **Minor Irrigation (Addl. area) @** | ,, | 1.27 | 1.37 | 1.35 | 1.56 | 1.51 | 1.57 | 23.50 | 24.30 | 25.20 | 26.20 |
| **Soil Conservation (Addl. area) @** | ,, | 1.42 | 1.33 | 1.28 | 1.33 | 1.49 | 2.17 | 16.08 | 17.68 | 18.71 | 19.40 |
| **Consumption of Chemical Fertilisers:** | | | | | | | | | | | |
| Nitrogenous (N) . | Million tonnes | 1.04 | 1.21 | 1.36 | 1.48 | 1.80 | 1.84 | 1.83 | 1.77 | 2.03 | 2.48 |
| Phosphatic ($P_2O_5$) . | ,, | 0.34 | 0.38 | 0.42 | 0.54 | 0.56 | 0.58 | 0.65 | 0.47 | 0.44 | 0.67 |
| Potassic ($K_2O$) . | ,, | 0.17 | 0.17 | 0.21 | 0.24 | 0.30 | 0.35 | 0.36 | 0.34 | 0.27 | 0.34 |
| **Total NPK** . | ,, | 1.55 | 1.76 | 1.99 | 2.26 | 2.66 | 2.77 | 2.84 | 2.58 | 2.74 | 3.49 |

@Cumulative level at the end of the year has been given from 1973-74 onwards

*Relates to three years 1966-69.

a.a.=Anticipated achievement

## 1.8 : NET AVAILABILITY OF CEREALS AND PULSES

| Year | CEREALS | | | | | PULSES | Per Caput Net Availability Per Day | | |
|---|---|---|---|---|---|---|---|---|---|
| | Population (million) | Net production (million tonnes) | Net Imports (million tonnes) | Change in Govt. stocks (million tonnes) | Net availability** (million tonnes) | Net availability (million tonnes) | Cereals | Pulses | Total |
| | | | | | | | (In grams) | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1956 . . . | 397.3 | 50.43 | 1.39 | (—)0.60 | 52.42 | 10.23 | 360.5 | 70.4 | 430.9 |
| 1961 . . . | 442.4 | 60.89 | 3.49 | (—)0.17 | 64.55 | 11.14 | 399.7 | 69.0 | 468.7 |
| 1962 . . . | 452.2 | 61.85 | 3.64 | (—)0.36 | 65.85 | 10.24 | 399.0 | 62.0 | 461.0 |
| 1963 . . . | 462.0 | 60.19 | 4.55 | (—)0.02 | 64.76 | 10.08 | 384.0 | 59.8 | 443.8 |
| 1964 . . . | 472.1 | 61.79 | 6.26 | (—)1.24 | 69.29 | 8.81 | 401.0 | 51.0 | 452.0 |
| 1965 . . . | 482.5 | 67.33 | 7.45 | (+)1.06 | 73.72 | 10.85 | 418.6 | 61.6 | 480.2 |
| 1966 . . . | 493.2 | 54.60 | 10.34 | (+)0.14 | 64.80 | 8.68 | 360.0 | 48.2 | 408.2 |
| 1967 . . . | 504.2 | 57.65 | 8.66 | (—)0.26 | 66.57 | 7.30 | 361.7 | 39.7 | 401.4 |
| 1968 . . . | 515.4 | 72.58 | 5.69 | (+)2.04 | 76.23 | 10.57 | 404.1 | 56.0 | 460.1 |
| 1969 . . . | 527.0 | 73.14 | 3.85 | (+)0.46 | 76.53 | 9.09 | 397.9 | 47.3 | 445.2 |
| 1970 . . . | 538.9 | 76.83 | 3.58 | (+)1.12 | 79.29 | 10.20 | 403.1 | 51.9 | 455.0 |
| 1971 . . . | 550.8 | 84.53 | 2.03 | (+)2.57 | 83.99 | 10.32 | 417.8 | 51.3 | 460.1 |
| 1972 . . . | 562.5 | 82.31 | (—)0.49 | (—)4.69 | 86.51 | 9.70 | 420.2 | 47.1 | 467.3 |
| 1973 . . . | 574.2 | 76.23 | 3.59 | (—)0.31 | 80.13 | 8.67 | 382.3 | 41.4 | 423.7 |
| 1974 . . . | 586.1 | 82.82 | 4.83 | (—)0.40 | 88.05 | 8.75 | 411.6 | 40.9 | 452.5 |
| 1975 . . . | 597.9 | 78.59 | 7.30 | (+)5.25 | 80.64 | 8.75 | 369.5 | 40.1 | 409.6 |
| 1976* . . | 609.3 | 94.24 | 6.52@ | (+)10.59 | 90.17 | 11.49† | 404.3 | 51.5 | 456.8 |

* Provisional

** Net availability = Col. (3 + 4—5)

@ Gross Imports

† Relates to net production only

Notes : 1. Population figures are based on the projections made by the Planning Commission.

2. Production figures relate to agricultural year July-June : 1956 figures correspond to the production of 1955-56, and so on for subsequent years.

3. Net production has been taken as 87.5% of the gross production, 12.5% being provided for feed, seed requirements and wastage.

4. Figures in respect of change in stocks with traders and producers are not known. The estimates of net availability above should not, therefore, be taken to be strictly equivalent to consumption.

## 1.9 : NET AVAILABILITY, PROCUREMENT AND PUBLIC DISTRIBUTION OF FOODGRAINS

| Year | Net production of foodgrains (million tonnes) | Imports (million tonnes) | Net Availability of foodgrains@ (million tonnes) | Procurement (million tonnes) | Public Distribution (million tonnes) | Col 3 as % of Col 4 | Col 5 as % of Col 2 | Col 6 as % of Col 4 |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1956 | 60.67 | 1.44 | 62.65 | 0.04 | 2.08 | 2.3 | 0.1 | 3.3 |
| 1961 | 72.04 | 3.50 | 75.69 | 0.54 | 3.98 | 4.6 | 0.7 | 5.3 |
| 1962 | 72.10 | 3.64 | 76.09 | 0.48 | 4.37 | 4.8 | 0.7 | 5.7 |
| 1963 | 70.29 | 4.56 | 74.84 | 0.75 | 5.18 | 6.1 | 1.1 | 6.9 |
| 1964 | 70.61 | 6.27 | 78.10 | 1.43 | 8.67 | 8.0 | 2.0 | 11.1 |
| 1965 | 78.20 | 7.46 | 84.57 | 4.03 | 10.08 | 8.8 | 5.2 | 11.9 |
| 1966 | 63.30 | 10.36 | 73.48 | 4.01 | 14.09 | 14.1 | 6.3 | 19.2 |
| 1967 | 64.95 | 8.67 | 73.87 | 4.46 | 13.17 | 11.7 | 6.9 | 17.8 |
| 1968 | 83.17 | 5.69 | 86.80 | 6.81 | 10.22 | 6.6 | 8.2 | 11.8 |
| 1969 | 82.26 | 3.87 | 85.62 | 6.38 | 9.39 | 4.5 | 7.8 | 11.0 |
| 1970 | 87.06 | 3.63 | 89.49 | 6.71 | 8.84 | 4.1 | 7.7 | 9.9 |
| 1971 | 94.87 | 2.05 | 94.31 | 8.86 | 7.82 | 2.2 | 9.3 | 8.3 |
| 1972 | 92.02 | 0.45 | 96.21 | 7.67 | 10.49† | 0.5 | 8.3 | 10.9 |
| 1973 | 84.90 | 3.61 | 88.80 | 8.42 | 11.41 | 4.1 | 9.9 | 12.8 |
| 1974 | 91.58 | 4.87 | 96.81 | 5.65 | 10.79 | 5.0 | 6.2 | 11.1 |
| 1975 | 87.35 | 7.41 | 89.39 | 9.56 | 11.25 | 8.3 | 10.9 | 12.6 |
| 1976* | 105.73 | 6.52 | 101.66 | 12.73 | 9.24 | 6.4 | 12.0 | 9.7 |

*Provisional.

@Net availability = Net Production + Net imports—change in Govt. stocks.

†Excludes exports to Bangladesh.

## 1.10 : PER CAPUT AVAILABILITY OF CERTAIN IMPORTANT ARTICLES OF CONSUMPTION

| Year | Edible Oils@ (Kgs) | Vanaspati (Kgs) | Sugar (Nov.-Oct.) (Kgs) | Cotton Cloth@@ (Metres) | Manmade fibre@@ fabrics (Metres) | Tea (Grams) | Coffee* (Grams) | Electricity (Domestic) (Kwh) |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1955-56 | 2.5 | 0.7 | 5.0 | 14.4 | N.A. | 257 | 67 | 2.4£ |
| 1960-61 | 3.2 | 0.8 | 4.7 | 13.8 | 1.2 | 287 | 80 | 3.4 |
| 1961-62 | 3.2 | 0.7 | 5.8 | 14.8 | 1.2 | 309 | 57 | 3.8 |
| 1962-63 | 3.1 | 0.8 | 5.4 | 14.4 | 1.2 | 294 | 72 | 4.2 |
| 1963-64 | 2.7 | 0.8 | 4.9 | 14.7 | 1.2 | 298 | 76 | 4.4 |
| 1964-65 | 3.6 | 0.8 | 5.1 | 15.2 | 1.6 | 309 | 78 | 4.7 |
| 1965-66 | 2.7 | 0.8 | 5.7 | 14.7 | 1.7 | 337 | 70 | 4.8 |
| 1966-67 | 2.7 | 0.7 | 5.1 | 14.0 | 1.7 | 365 | 85 | 5.2 |
| 1967-68 | 3.4 | 0.8 | 4.3** | 13.6 | 1.7 | 351 | 53 | 5.7 |
| 1968-69 | 2.6 | 0.9 | 5.0 | 14.4 | 1.9 | 353 | 75 | 6.0 |
| 1969-70 | 3.0 | 0.9 | 6.1 | 13.6 | 1.8 | 377 | 59 | 6.5 |
| 1970-71 | 3.5 | 1.0 | 7.3 | 13.6 | 1.7 | 387 | 113 | 7.0 |
| 1971-72 | 3.0 | 1.1 | 6.7 | 12.4 | 1.7 | 392 | 45 | 7.3 |
| 1972-73 | 2.4 | 1.0 | 6.1 | 13.2 | 1.6 | 404 | 69 | 7.5 |
| 1973-74 | 3.4 | 0.8 | 6.0 | 12.0 | 1.5 | 421 | 64 | 7.9 |
| 1974-75 | 3.3 | 0.6 | 6.8 | 12.9 | 1.4 | 435 | 62 | 8.8 |
| 1975-76 (P) | 3.5 | 0.8 | 6.1 | 12.6 | 1.4 | 443 | 62 | 9.5 |

P = Provisional

@Include groundnut oil, rapeseed and mustard oil, coconut oil and sesamum oil but excludes oil used for manufacture of Vanaspati.

@@Relates to Calendar years : figures for 1955 are shown against 1955-56 and so on.

*Figures upto 1971-72 relate to coffee season and thereafter on calendar year basis. The figure for 1972-73 corresponds to 1973 and so on.

**From 1967-68 the sugar season is Oct.-Sept.

£ Relates to 1956.

## 1.11 : PRODUCTION AND IMPORTS OF FERTILISERS

(In '000 tonnes of nutrients)

| | Nitrogenous Fertilisers (N) | | | Phosphatic Fertilisers ($P_2O_5$) | | | Potassic Fertilisers* $K_2O$ Imports@ |
|---|---|---|---|---|---|---|---|
| | Production | Imports | Total | Production | Imports | Total | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1955-56 | 80 | 54 | 134 | 12 | .. | 12 | 10 |
| 1956-57 | 79 | 56 | 135 | 15 | .. | 15 | 15 |
| 1957-58 | 78 | 111 | 189 | 26 | .. | 26 | 11 |
| 1958-59 | 81 | 99 | 180 | 30 | 2 | 32 | 22 |
| 1959-60 | 81 | 164 | 245 | 49 | 9 | 58 | 34 |
| 1960-61 | 98 | 119 | 217 | 52 | .. | 52 | 23 |
| 1961-62 | 145 | 142 | 287 | 66 | .. | 66 | 32 |
| 1962-63 | 178 | 252 | 430 | 80 | 10 | 90 | 40 |
| 1963-64 | 222 | 226 | 448 | 107 | 12 | 119 | 64 |
| 1964-65 | 240 | 233 | 473 | 131 | 12 | 143 | 57 |
| 1965-66 | 233 | 326 | 559 | 111 | 14 | 125 | 85 |
| 1966-67 | 308 | 632 | 940 | 145 | 148 | 293 | 118 |
| 1967-68 | 367 | 867 | 1234 | 194 | 349 | 543 | 270 |
| 1968-69 | 543 | 842 | 1385 | 210 | 138 | 348 | 213 |
| 1969-70 | 716 | 667 | 1383 | 222 | 94 | 316 | 120 |
| 1970-71 | 830 | 477 | 1307 | 229 | 32 | 261 | 120 |
| 1971-72 | 952 | 481 | 1433 | 278 | 248 | 526 | 268 |
| 1972-73 | 1060 | 665 | 1725 | 326 | 204 | 530 | 325 |
| 1973-74 | 1060 | 659 | 1719 | 323 | 215 | 538 | 370 |
| 1974-75 | 1185 | 884 | 2069 | 327 | 281 | 608 | 437 |
| 1975-76(E) | 1535 | 950 | 2485 | 327 | 337 | 664 | 267 |

*There is no local production

@The figures of $K_2O$ imports upto 1964-65 are on July-June basis and thereafter on financial year basis.

E=Estimated.

1.12 : INDEX OF INDUSTRIAL PRODUCTION (Base : 1970=100)

| Group Code | Industry Group | Weight | Index Numbers | | | | | | Percentage change over the previous year | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 1971 | 1972 | 1973 | 1974 | 1975* | 1976* | 1971 | 1972 | 1973 | 1974 | 1975* | 1976* |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 20. | Food manufacturing industries except beverage industries | 7.74 | 98.1 | 101.0 | 98.0 | 98.0 | 105.6 | 110.5 | −1.9 | +3.0 | −3.0 | No ch. | +7.8 | +4.6 |
| 21. | Beverage industries | 0.69 | 117.0 | 163.5 | 187.9 | 185.1 | 174.5 | 299.0 | +17.0 | +39.7 | +14.9 | −1.5 | −5.7 | +71.3 |
| 22. | Tobacco industries | 2.21 | 104.5 | 98.6 | 102.4 | 104.7 | 96.1 | 106.6 | +4.5 | −5.6 | +3.9 | +2.2 | −8.2 | +10.9 |
| 23. | Manufacture of textiles | 17.43 | 99.0 | 105.3 | 103.6 | 98.9 | 102.0 | 105.6 | −1.0 | +6.4 | −1.6 | −4.5 | +3.1 | +3.5 |
| 24. | Manufacture of footwear, other wearing apparel etc. | 0.34 | 99.5 | 85.1 | 92.5 | 89.9 | 90.9 | 90.7 | −0.5 | −14.5 | +8.7 | −2.8 | +1.1 | −0.2 |
| 25. | Manufacture of wood & cork except furniture | 0.49 | 112.6 | 114.0 | 119.7 | 124.4 | 110.4 | 114.2 | +12.6 | +1.2 | +5.0 | +3.9 | −11.3 | +3.4 |
| 27. | Manufacture of paper products | 2.24 | 104.3 | 107.7 | 109.9 | 118.1 | 109.8 | 110.7 | +4.3 | +3.3 | +2.0 | +7.5 | −7.0 | +0.8 |
| 29. | Manufacture of leather & fur products except footwear etc. | 0.32 | 93.6 | 100.4 | 114.0 | 109.7 | 124.2 | 110.7 | −6.4 | +7.3 | +13.5 | −3.8 | +13.2 | −10.9 |
| 30. | Manufacture of rubber products | 2.22 | 108.9 | 114.2 | 112.8 | 119.8 | 122.6 | 122.7 | +8.9 | +4.9 | −1.2 | +6.2 | +2.3 | +0.1 |
| 31. | Manufacture of chemicals & chemical products | 10.90 | 112.2 | 124.7 | 126.7 | 125.3 | 131.7 | 155.5 | +12.2 | +11.1 | +1.6 | −1.1 | +5.1 | +18.1 |
| 32. | Manufacture of products of petroleum & coal | 1.62 | 106.2 | 106.0 | 111.4 | 113.4 | 119.1 | 124.8 | +6.2 | −0.2 | +5.1 | +1.3 | +5.6 | +4.9 |
| 33. | Manufacture of non-metallic mineral products except products of petroleum and coal | 3.33 | 109.7 | 116.5 | 117.6 | 117.8 | 124.4 | 139.1 | +9.7 | +6.2 | +0.9 | +0.2 | +5.6 | +11.8 |
| 34. | Basic metal industries | 8.84 | 102.8 | 112.3 | 98.4 | 98.7 | 115.4 | 137.9 | +2.8 | +9.2 | −12.4 | +0.3 | +16.9 | +19.5 |
| 35. | Manufacture of metal products except machinery and transport equipment | 2.77 | 105.5 | 115.0 | 116.3 | 125.9 | 126.4 | 133.7 | +5.5 | +9.0 | +1.1 | +8.3 | +0.4 | +5.8 |
| 36. | Manufacture of machinery except electrical machinery | 5.55 | 115.0 | 118.0 | 139.3 | 146.1 | 151.1 | 164.8 | +15.0 | +2.6 | +18.1 | +4.9 | +3.4 | +9.1 |
| 37. | Manufacture of electrical machinery, apparatus, appliances and supplies | 5.30 | 105.4 | 115.0 | 122.5 | 129.3 | 120.2 | 126.6 | +5.4 | +9.1 | +6.5 | +5.6 | −7.0 | +5.3 |
| 38. | Manufacture of transport equipment | 7.39 | 100.2 | 97.0 | 109.6 | 116.9 | 111.9 | 135.0 | +0.2 | −3.2 | +13.0 | +6.7 | −4.4 | +20.6 |
| 39. | Miscellaneous manufacturing industries | 1.70 | 95.7 | 89.0 | 88.9 | 83.9 | 71.9 | 72.9 | −4.3 | −7.0 | −0.1 | −5.6 | −14.3 | +1.4 |
| Division 2-3: Manufacturing | | 81.08 | 104.2 | 110.1 | 112.2 | 113.0 | 116.7 | 128.7 | +4.2 | +5.7 | +1.9 | +0.7 | +3.3 | +10.3 |
| Division 1: Mining and Quarrying | | 9.69 | 101.0 | 105.0 | 105.2 | 113.1 | 127.6 | 136.8 | +1.0 | +4.0 | +0.2 | +7.5 | +12.8 | +7.2 |
| Division 6: Electricity | | 9.23 | 107.2 | 116.8 | 117.7 | 126.3 | 138.0 | 160.0 | +7.2 | +9.0 | +0.8 | +7.3 | +9.3 | +15.9 |
| General Index (Crude) | | 100.00 | 104.2 | 110.2 | 112.0 | 114.3 | 119.7 | 132.4 | +4.2 | +5.8 | +1.6 | +2.1 | +4.7 | +10.6 |

*Provisional.

## 1.13 : PRODUCTION OF SELECTED INDUSTRIES

| | Unit | 1960-61 | 1965-66 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76* | 1975-76* | | | | 1976-77* | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Ist Qr. | IInd Qr. | IIIrd Qr. | IVth Qr. | Ist Qr. | IInd Qr. | IIIrd Qr. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| *I. MINING* | | | | | | | | | | | | | | | | |
| 1. Coal (including lignite) . . . | Mn. tonnes | 55.7 | 70.3 | 75.3 | 76.3 | 80.2 | 81.8 | 91.6 | 102.7 | 23.6 | 23.7 | 25.4 | 30.0 | 24.6 | 25.0 | 25.6 |
| 2. Iron Ore@ . . | Mn. tonnes | 11.0 | 18.1 | 32.5 | 34.7 | 35.7 | 35.7 | 37.0 | 42.0 | 10.6 | 7.8 | 11.0 | 12.6 | 10.7 | 7.8 | 11.1 |
| *II. METALLURGICAL INDUSTRIES* | | | | | | | | | | | | | | | | |
| 3. Pig Iron . . . | Mn. tonnes | 4.31 | 7.09 | 6.99 | 6.80 | 7.27 | 7.00 | 7.58 | 8.45 | 1.88 | 2.11 | 2.20 | 2.26 | 2.28 | 2.58 | 2.58 |
| 4. Steel ingots . . | Mn. tonnes | 3.42 | 6.53 | 6.14 | 6.41 | 6.28 | 5.76 | 6.43 | 7.25 | 1.47 | 1.79 | 1.94 | 2.05 | 1.88 | 2.20 | 1.72 |
| 5. Finished steel . . | Mn. tonnes | 2.39 | 4.51 | 4.48 | 4.79 | 5.02 | 4.47 | 4.91 | 5.91 | 1.22 | 1.48 | 1.53 | 1.68 | 1.56 | 1.76 | 1.72 |
| 6. Steel castings . . | '000 tonnes | 34 | 57 | 62 | 54 | 70 | 67 | 64 | 60 | 14 | 16 | 14 | 16 | 15 | 15 | 15 |
| 7. Aluminium (virgin metal) . . . . | '000 tonnes | 18.3 | 62.1 | 166.8 | 181.5 | 173.7 | 147.9 | 126.6 | 178.7 | 34.4 | 42.0 | 49.7 | 52.6 | 50.9 | 54.0 | 52.0 |
| 8. Copper (virgin metal) . . . . | '000 tonnes | 8.5 | 9.4 | 9.3 | 8.3 | 12.4 | 12.7 | 15.8 | 23.9 | 4.5 | 4.4 | 5.9 | 9.1 | 5.1 | 3.4 | 7.1 |
| *III. MECHANICAL ENGINEERING INDUSTRIES* | | | | | | | | | | | | | | | | |
| 9. Machine tools . | Mn. Rupees | 70 | 294 | 430 | 550 | 626 | 673 | 925 | 1137 | 218 | 260 | 302 | 357 | 253 | 275 | 273 |
| 10. Cotton textile machinery† | ,, | 104 | 216 | 303 | 338 | 309 | 458 | 727 | 781 | 175 | 187 | 223 | 196 | 218 | 221 | 247 |
| 11. Sugar mill machinery | ,, | 44 | 77 | 139 | 177 | 182 | 223 | 270 | 322 | 80 | 80 | 83 | 79 | 92 | 105 | 97 |
| 12. Cement machinery | ,, | 6 | 49 | 42 | 22 | 41 | 81 | 90 | 62 | 11 | 14 | 9 | 28 | 15 | 26 | 27 |
| 13. Railway wagons@@ | '000 Nos. | 11.9 | 33.5 | 11.1 | 8.5 | 10.8 | 12.2 | 11.0 | 12.2 | 2.7 | 3.1 | 3.2 | 3.2 | 2.7 | 2.8 | 2.6 |
| 14. Automobiles (Total) | '000 Nos. | 55.0 | 70.7 | 87.9 | 91.3 | 89.4 | 99.8 | 81.2 | 72.6 | 18.4 | 18.3 | 16.8 | 19.1 | 20.1 | 22.3 | 21.8 |
| (i) Commercial vehicles†† . . . | '000 Nos. | 28.4 | 35.3 | 41.2 | 39.5 | 38.1 | 42.9 | 40.2 | 43.7 | 9.8 | 10.9 | 10.8 | 12.2 | 11.0 | 11.8 | 11.6 |
| (ii) Cars, jeeps & land rovers . | ,, | 26.6 | 35.4 | 46.7 | 51.8 | 51.3 | 56.9 | 41.0 | 28.9 | 8.6 | 7.4 | 6.0 | 6.9 | 9.1 | 10.5 | 10.2 |
| 15. Motor cycles & scooters . . | '000 Nos. | 19.4 | 40.7 | 97.0 | 112.7 | 116.7 | 124.0 | 149.0 | 182.3 | 37.7 | 44.2 | 49.2 | 50.7 | 54.3 | 59.5 | 61.0 |
| 16. Power driven pumps | '000 Nos. | 109 | 244 | 259 | 208 | 278 | 339 | 282 | 275 | 66 | 63 | 77 | 69 | 60 | 60 | 93 |
| 17. Diesel engines (stationary) | ,, | 44.7 | 93.1 | 65.7 | 69.9 | 92.8 | 138.1 | 110.5 | 136.0 | 32.7 | 36.3 | 35.1 | 31.9 | 21.4 | 23.1 | 30.5 |
| 18. Diesel engines (vehicular) | ,, | 10.8 | 8.1 | 3.2 | 1.5 | 2.2 | 2.6 | 2.9 | 4.2 | 0.9 | 1.2 | 0.9 | 1.2 | 1.2 | 1.0 | 1.5 |
| 19. Bicycles . . | ,, | 1071 | 1574 | 2042 | 1766 | 2400 | 2575 | 2384 | 2332 | 548 | 504 | 603 | 677 | 638 | 613 | 715 |
| 20. Sewing machines . | ,, | 303 | 430 | 235 | 312 | 334 | 257 | 327 | 265 | 74 | 56 | 49 | 86 | 93 | 97 | 86 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *IV. ELECTRICAL ENGINEERING INDUSTRIES* | | | | | | | | | | | | | | | |
| 21. Power transformers | '000 kva | 1413 | 4458 | 8086 | 8871 | 9712 | 12418 | 12533 | 13852 | 2829 | 3196 | 3456 | 4371 | 3164 | 2815 | 3606 |
| 22. Electric motors | '000 h.p. | 728 | 1753 | 2721 | 2348 | 2768 | 3239 | 3644 | 3509 | 827 | 916 | 794 | 972 | 818 | 816 | 891 |
| 23. Electric fans . . | '000 Nos. | 1059 | 1358 | 1716 | 2067 | 2467 | 2118 | 2249 | 2139 | 545 | 496 | 533 | 565 | 614 | 562 | 633 |
| 24. Electric lamps . | Mn. Nos. | 43.5 | 72.1 | 119.3 | 120.6 | 143.6 | 120.6 | 134.0 | 136.9 | 28.8 | 31.2 | 35.4 | 41.5 | 41.6 | 41.7 | 42.1 |
| 25. Radio receivers . | '000 Nos. | 282 | 606 | 1794 | 2004 | 1826 | 1765 | 1949 | 1523 | 333 | 372 | 431 | 387 | 441 | 417 | 423 |
| 26. Electric cables | | | | | | | | | | | | | | | | |
| (i) Aluminium conductors . . | '000 tonnes | 23.6 | 40.6 | 64.2 | 79.7 | 70.0 | 46.4 | 28.6 | 59.1 | 8.4 | 10.8 | 16.5 | 23.4 | 21.0 | 20.9 | 21.0 |
| (ii) Bare copper conductors . | ,, | 10.1 | 3.1 | 0.7 | 0.7 | 1.0 | 1.4 | 1.3 | 1.3 | 0.2 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 |
| *V. CHEMICAL & ALLIED INDUSTRIES* | | | | | | | | | | | | | | | | |
| 27. Nitrogenous fertilisers(N) . . | '000 tonnes | 98 | 233 | 830 | 952 | 1060 | 1060 | 1185 | 1535 | 251 | 370 | 435 | 479 | 441 | 460 | 485 |
| 28. Phosphatic fertilisers ($P_2O_5$) . . | ,, | 52 | 111 | 229 | 278 | 326 | 319 | 327 | 327 | 80 | 76 | 81 | 90 | 107 | 111 | 113 |
| 29. Sulphuric acid. . | ,, | 368 | 662 | 1053 | 975 | 1226 | 1343 | 1471 | 1416 | 324 | 355 | 337 | 400 | 396 | 442 | 431 |
| 30. Soda ash . . | ,, | 152 | 331 | 449 | 489 | 483 | 480 | 516 | 555 | 130 | 141 | 133 | 151 | 127 | 131 | 154 |
| 31. Caustic soda . . | ,, | 101 | 218 | 371 | 385 | 391 | 419 | 426 | 409 | 92 | 124 | 126 | 127 | 123 | 127 | 128 |
| 32. Paper & paper board | ,, | 350 | 558 | 755 | 803 | 733 | 776 | 836 | 836 | 187 | 225 | 218 | 206 | 201 | 220 | 221 |
| 33. Rubber tyres & tubes | Mn. Nos. | | | | | | | | | | | | | | | |
| (i) Automobile tyres . | ,, | 1.44 | 2.31 | 3.79 | 4.33 | 4.30 | 4.66 | 4.83 | 4.74 | 1.15 | 1.34 | 1.18 | 1.07 | 1.24 | 1.36 | 1.37 |
| (ii) Automobile tubes . | ,, | 1.35 | 2.27 | 3.45 | 4.24 | 4.29 | 4.28 | 4.18 | 4.53 | 0.99 | 1.35 | 1.15 | 1.04 | 1.11 | 1.18 | 1.48 |
| (iii) Bicycle tyres . | ,, | 11.15 | 18.46 | 19.20 | 22.36 | 20.86 | 24.03 | 25.05 | 24.31 | 6.33 | 5.77 | 6.01 | 6.20 | 5.73 | 5.94 | 5.54 |
| (iv) Bicycle tubes . | ,, | 13.27 | 18.62 | 13.81 | 14.35 | 13.81 | 16.22 | 18.53 | 16.56 | 3.91 | 4.15 | 4.14 | 4.36 | 4.30 | 4.39 | 3.48 |
| 34. Cement . . | Mn. tonnes | 8.0 | 10.8 | 14.4 | 15.0 | 15.6 | 14.7 | 14.7 | 17.2 | 3.8 | 4.2 | 4.4 | 4.8 | 4.7 | 4.4 | 4.8 |
| 35. Refractories . . | '000 tonnes | 567 | 695 | 683 | 808 | 772 | 710 | 753 | 728 | 178 | 189 | 183 | 178 | 201 | 194 | 194 |
| 36. Refined petroleum products . . | Mn. tonnes | 5.8 | 9.4 | 17.1 | 18.6 | 17.9 | 19.5 | 19.6 | 21.1 | 5.2 | 5.1 | 5.2 | 5.6 | 5.3 | 5.5 | 5.3 |

(Contd.....

1.13 : **PRODUCTION OF SELECTED INDUSTRIES.** (Concld.)

| | Unit | 1960-61 | 1965-66 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76* | 1975-76* | | | | 1976-77* | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Ist Qr. | IInd Qr. | IIIrd Qr. | IVth Qr. | Ist Qr. | IInd Qr. | IIIrd Qr. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| *VI. TEXTILE INDUSTRIES* | | | | | | | | | | | | | | | | |
| 37. Jute textiles | '000 tonnes | 1071 | 1399 | 1060 | 1274 | 1212 | 1074 | 1049 | 1143 | 268 | 298 | 287 | 290 | 261 | 221 | 268 |
| 38. Cotton yarn . . | Mn. Kgs. | 801 | 907 | 929 | 902 | 972 | 1000 | 1025 | 1003 | 222 | 257 | 261 | 263 | 260 | 256 | 236 |
| 39. Cotton cloth (Total) . | Mn. metres | 6740 | 7440 | 7596 | 7549 | 7918 | 7946 | 8267 | 8091 | 1856 | 2061 | 2140 | 2034 | 2140 | 1929 | 1842 |
| (i) Mill sector . . | Mn. metres | 4649 | 4401 | 4055 | 4039 | 4224 | 4083 | 4450 | 3961 | 942 | 1021 | 1005 | 993 | 1003 | 981 | 904 |
| (ii) Decentralised sector . . . | Mn. metres | 2091 | 3039 | 3541 | 3510 | 3694 | 3863 | 3817 | 4130 | 914 | 1040 | 1135 | 1041 | 1137 | 948 | 938 |
| 40. Rayon yarn††† . | '000 tonnes | 43.8 | 75.6 | 98.1 | 102.3 | 113.1 | 101.1 | 115.9 | 104.5 | 22.8 | 26.3 | 25.5 | 29.9 | 31.3 | 32.4 | 32.7 |
| 41. Art silk fabrics . | Mn. metres | 544+ | 878 | 947 | 968 | 918 | 846 | 863 | N.A. | N.A. | N.A | N.A. | N.A. | N.A. | N.A. | N.A. |
| *VII. FOOD INDUSTRIES* | | | | | | | | | | | | | | | | |
| 42. Sugar** . . | '000 tonnes | 3029 | 3510 | 3740 | 3113 | 3873 | 3948 | 4792 | 4635 | 876 | 44 | 1025 | 2690 | 492 | 57 | 1396 |
| 43. Tea . . . | Mn. Kgs. | 332 | 376 | 421 | 431 | 456 | 468 | 494 | 485 | 128 | 202 | 138 | 17 | 140 | 210 | 137 |
| 44. Coffee . . . | '000 tonnes | 54.1 | 61.8 | 71.4 | 95.6 | 73.2 | 92.1 | 90.2 | 90.7 | 30.1 | 15.7 | 12.5 | 32.4 | 27.3 | 14.0 | 10.0 |
| 45. Vanaspati . . | '000 tonnes | 340 | 401 | 558 | 594 | 580 | 449 | 353 | 489 | 113 | 95 | 120 | 161 | 129 | 114 | 140 |
| *VIII. ELECTRICITY GENERATED**** | | | | | | | | | | | | | | | | |
| | Bn. Kwh. | 16.9 | 33.0 | 55.8 | 61.0 | 64.7 | 66.5 | 70.6 | 79.9 | 18.0 | 19.1 | 20.7 | 22.1 | 21.9 | 21.3 | 22.8 |

*Provisional.
@Figures are exclusive of Goa upto 1969—70.
@@Includes output in railway workshops.
†Includes spinning, weaving and processing machinery.
††Includes buses, trucks and tempos 3 and 4 wheelers.
†††Includes viscose yarn, acetate yarn and staple fibre.
+Relates to calendar year.
**Annual figures relate to the sugar season which is October—September from 1967-68 season. Earlier it was November—October.
***Relates to public utilities only.
N.A.=Not available.

## 2.1 : BUDGETARY TRANSACTIONS OF THE CENTRAL AND STATE GOVERNMENTS AND UNION TERRITORIES

(Rs. crores)

| 1 | 1973-74 | 1974-75 | 1975-76 (R.E) | 1976-77 (B.E.) |
|---|---|---|---|---|
| | 2 | 3 | 4 | 5 |
| **I. TOTAL OUTLAY** | **12244** | **15750** | **18905** | **19868** |
| *A. DEVELOPMENT (a)* | **6864** | **9545(b)** | **11545(b)** | **12002** |
| *B. NON-DEVELOPMENT* | **5380** | **6205** | **7360** | **7866** |
| 1. Defence (net) | 1681 | 2112 | 2410 | 2544 |
| 2. Interest on Public debt | 1005 | 1168 | 1467 | 1633 |
| 3. Tax collection charges | 282 | 295 | 362 | 405 |
| 4. Police | 470 | 557 | 651 | 683 |
| 5. Others (c) | 1942(d) | 2073(d) | 2470(d) | 2601(d) |
| **II. CURRENT REVENUE** | **8986** | **11760** | **13842** | **14826** |
| **A. TAX REVENUE** | **7389** | **9223** | **10913** | **11773** |
| 1. Income and Corporation tax | 1324 | 1584 | 2014 | 1982 |
| 2. Customs | 996 | 1333 | 1357 | 1507 |
| 3. Union Excise Duties | 2602 | 3231 | 3824 | 4093 |
| 4. Sales tax | 1179 | 1582 | 1930 | 2204 |
| 5. Others | 1288 | 1493 | 1788 | 1987 |
| **B. NON-TAX REVENUE** | **1597(e)** | **2537(f)** | **2929(f)** | **3053(f)** |
| (Of which : contributions/gross surpluses of Public Undertakings for the Plan) | (208) | (844) | (881) | (937) |
| **III. GAP (I—II)** | **3258** | **3990** | **5063** | **5042** |
| Financed by : | | | | |
| **IV. CAPITAL RECEIPTS (NET) (A+B)** | **2715** | 3299 | **4649** | **4710** |
| **A. INTERNAL (NET)** | **2223** | **2541** | **3260** | **3422** |
| 1. Market Loans (net) (g) | 768 | 820 | 844 | 883 |
| 2. Small savings, prize bonds, premium prize bonds (net) | 474 | 277 | 350 | 391 |
| 3. State Provident Funds and compulsory deposits/Income tax Annuity deposits (net) | 216 | 317 | 377 | 367 |
| 4. Special Deposits of Non-Govt. Provident funds | .. | .. | 65 | 100 |
| 5. Special Borrowings from R.B.I. | .. | .. | .. | 480 |
| 6. Bonds issued under Voluntary Disclosure Scheme | .. | .. | 40 | .. |
| 7. Miscellaneous Capital Receipts (net) (h) | 765 | 1127 | 1584 | 1201 |

Contd.

## 2.1 : BUDGETARY TRANSACTIONS OF THE CENTRAL AND STATE GOVERNMENTS AND UNION TERRITORIES

(Rs. crores)

| 1 | 1973-74 2 | 1974-75 3 | 1975-76 (R.E.) 4 | 1976-77 (B.E.) 5 |
|---|---|---|---|---|
| **B. EXTERNAL (NET)** | **492** | **758** | **1389** | **1288** |
| 1. Loans (net) (excluding PL 480) | 465 | 551 | 691 | 815 |
| (i) Gross Loans | 682 | 858 | 942 | 1206 |
| (ii) Less Repayments | 217 | 307 | 341 | 391 |
| 2. Grants (excl. PL 480) | 4 | 88 | 329 | 198 |
| 3. PL 480 Assistance | (—)2382 | .. | 81 | .. |
| (i) PL 480 Loans (net) | (—)1764 | .. | 81 | .. |
| (a) Dollar credit | .. | .. | 81 | .. |
| (b) Rupee Credit | (—)1764 | .. | .. | .. |
| (ii) Investment of deposits of U.S. Govt. Counter part funds (net) | (—)624 | .. | .. | .. |
| (iii) PL 480 grants | 6 | .. | .. | .. |
| 4. Accounts under Indo-US Agreement (net) | 741 | (—)51 | (—)45 | (—)53 |
| 5. Oil Credits | .. | 154 | 333 | 153 |
| 6. Deposits of Special Credits from Iran | .. | .. | 234 | 178 |
| 7. Grants from U.S.A. under the Agreement on PL 480 and other funds | 1664 | 16 | .. | .. |
| **V. OVERALL BUDGETARY DEFICIT (i)** | **543** | **691** | **414** | **332** |

(a) Includes Plan expenditure of Railways, P&T and Non-Departmental Commercial undertakings out of their own resources as well as developmental expenditure from loans given by the Central and State Governments to local bodies, non-departmental commercial undertakings (including Electricity Boards) and to other parties. Prior to 1974-75, the contribution of public enterprises had been worked out after deducting from their gross surplus (i.e. depreciation provision and retained profits) (i) the current replacement expenditure, (ii) own resources utilised for meeting inventory requirements and (iii) repayment of loans. Beginning 1974-75, however, no such deductions have been made as the concept of capital formation in the Fifth Five Year Plan is on a gross basis.

(b) Includes a notional amount of Rs. 39 crores in 1974-75 and Rs. 53 crores in 1975-76 (R.E.) of conversion of loan capital into equity capital given to non-departmental commercial undertakings.

(c) Includes general administration, pensions and ex-gratia payments to former rulers, famine relief (only non-plan portion from 1974-75 onwards), food subsidy, grants and loans to foreign countries (including Bangladesh) and loans (non-developmental purposes) to other parties.

(d) Includes Rs. (—)8 crores in 1973-74, Rs. 22 crores in 1974-75, Rs. 20 crores in 1975-76 (R.E.) and Rs. 8 crores in 1976-77 (B.E.) on account of contingency fund transactions.

(e) Includes contribution of Railways, Posts and Telegraphs and non-departmental commercial undertakings for the Plan.

(f) Includes gross surpluses of Railways, Posts & Telegraphs and non-departmental Commercial undertakings for the Plan.

(g) Inclusive of borrowings of Electricity Boards.

(h) Includes (i) notional amount of Rs. 39 crores in 1974-75 and Rs. 53 crores in 1975-76 (RE) as repayment of loans by public undertakings and (ii) Rs. (—)8 crores in 1973-74, Rs. 22 crores in 1974-75, Rs. 20 crores in 1975-76 (RE) and Rs. 8 crores in 1976-77 (BE) on account of contingency fund transactions.

(i) Overall budgetary deficit denotes net changes in the holdings of treasury bills in the Reserve Bank, increase in ways and means advances to State Governments from Reserve Bank plus changes in cash balances of Central and State Governments. Actual deficit for 1975-76 has been estimated at Rs. (—)13 crores.

Note : The data in this table are based on the original budgets as presented to the Parliament and State Legislatures and do not take into account subsequent changes in the estimates of revenues or expenditures.

## 2.2 : TOTAL EXPENDITURE OF THE CENTRAL GOVERNMENT

(Rs. crores)

| 1 | Total First Plan | Total Second Plan | Total Third Plan | Total Annual Plans (1966-67 to 1968-69) | Total Fourth Plan | 1950-51 | 1955-56 | 1960-61 | 1965-66 | 1968-69 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 (R.E.) | 1976-77 (B.E.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| **1. Final Outlays** | **1853.6** | **3406.0** | **6701.1** | **5120.7** | **12744.6** | **314.8** | **421.8** | **740.4** | **1629.5** | **1651.5** | **2651.9** | **2939.2** | **3394.8** | **4394.2** | **4670.1** | **4650.4** |
| (a) Government Consumption Expenditure | 1241.3 | 1961.5 | 4256.0 | 3877.5 | 9775.4 | 234.7 | 269.1 | 433.0 | 1109.1 | 1385.6 | 2054.5 | 2262.1 | 2312.5 | 2866.8 | 3382.6 | 3525.9 |
| (b) Gross Capital Formation | 612.3 | 1444.5 | 2445.1 | 1243.2 | 2969.2 | 80.1 | 152.7 | 307.4 | 520.4 | 275.9 | 597.4 | 677.1 | 782.3 | 1227.4 | 1287.5 | 1124.5 |
| **2. Transfer Payments to the rest of the Economy** | **931.9** | **1816.4** | **3483.8** | **3620.9** | **9489.5** | **116.9** | **251.3** | **495.2** | **885.7** | **1176.1** | **2306.5** | **2280.1** | **2415.8** | **2824.8** | **3423.5** | **3898.6** |
| (a) Current transfers | 809.2 | 1567.1 | 2982.9 | 3214.0 | 8035.8 | 110.9 | 202.8 | 426.5 | 753.8 | 1048.0† | 1722.7 | 1851.5 | 2059.5 | 2449.8 | 2962.2 | 3384.0 |
| (b) Capital transfers | 122.7 | 249.3 | 500.9 | 406.9 | 1453.7 | 6.0 | 48.5 | 68.7 | 131.9 | 128.1 | 283.8 | 428.6 | 356.3 | 375.0 | 461.3 | 514.6 |
| **3. Financial Investments and Loans to the rest of the Economy (Gross)** | **965.7** | **2600.2** | **5075.9** | **4739.8** | **10759.6** | **72.0** | **301.4** | **570.0** | **1425.4*** | **1688.2††** | **2051.2** | **2630.0@** | **2620.2** | **2865.9** | **3997.2** | **4054.5** |
| **4. Total Expenditure** | **3751.2** | **7822.6** | **15260.8** | **13481.4** | **32993.7** | **503.7** | **974.5** | **1805.6** | **3940.6*** | **4525.8** | **6709.6** | **7849.3** | **8130.8** | **9784.9** | **12090.8** | **12603.5** |

*For 1965-66 excludes Rs. 53 crores as additional payments to IMF, IBRD, IDA & ADB following the change in the par value of the rupee.

This is a nominal outlay as it is met by the issue of non-negotiable Govt. of India Securities.

†Excludes conversion of loans amounting to Rs. 33 crores into grants towards amortisation of State market loans.

††Excludes notional loans of Rs. 4 crores for 1968-69 to Khadi and Village Industries Commission for the renewal of its past loans.

@Excludes a notional transfer of Rs. 421 crores on account of Centre's assistance to States for clearing their overdrafts with the R.B.I.

## 2.3 : GROSS CAPITAL FORMATION OUT OF THE BUDGETARY RESOURCES OF THE CENTRAL GOVERNMENT

(Rs. crores)

| | Total First Plan | Total Second Plan | Total Third Plan | Total Annual Plans (1966-67 to 1968-69) | Total Fourth Plan | 1950-51 | 1955-56 | 1960-61 | 1965-66 | 1968-69 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 (R.E.) | 1976-77 (B.E.) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| **A. Gross Capital Formation by the Central Government** | **612.3** | **1444.5** | **2445.1** | **1243.2 (1301.2)*** | **2968.7** | **80.1** | **152.7** | **307.4** | **520.4** | **275.9 (333.9)*** | **597.4** | **677.1** | **782.3** | **1227.4** | **1287.5** | **1124.5** |
| (a) Fixed Assets | 593.9 | 1362.3 | 2355.4 | 1410.6 | 2857.6 | 79.5 | 177.4 | 302.0 | 549.1 | 448.7 | 566.1 | 664.8 | 711.4 | 822.6 | 964.3 | 1092.1 |
| (b) Works Stores | 9.8 | 8.3 | 99.5 | 12.2 | 104.1 | 9.9 | 5.1 | (—)38.4 | 1.2 | (—)10.1 | 55.4 | 59.1 | 8.8 | 33.3 | 9.8 | 32.4 |
| (c) Increase in Stocks of Foodgrains and fertilisers | 8.6 | 73.9 | (—)9.8 | (—)179.6 (—121.6)* | 7.0 | (—)9.3 | (—)29.8 | 43.8 | (—)29.9 | (—)162.7 (—104.7)* | (—)24.1 | (—)46.8 | 62.1 | 371.5 | 313.4 | .. |
| **B. Gross Financial Assistance for Capital Formation** | **992.7** | **2460.3** | **4706.6** | **3884.3 (3694.3)**** | **7942.2** | **48.7** | **330.6** | **554.6** | **1285.0** | **1383.7 (1193.7)**** | **1604.5** | **1950.4** | **1882.3** | **2449.9** | **3315.5** | **3780.6** |
| (a) To State Governments | 815.7 | 1373.2 | 2837.4 | 2127.2 | 4570.3 | 41.1 | 275.2 | 319.3 | 739.4 | 708.6 | 884.8 | 1062.3 | 1190.8 | 1188.1 | 1386.0 | 1519.6 |
| (b) To Non-Departmental Commercial Undertakings† | 81.1 | 932.4 | 1658.8 | 1593.5 (1403.5)** | 2750.8 | 5.2 | 22.0 | 210.7 | 492.6 | 623.0 (433.0)** | 545.1 | 731.4 | 583.1 | 1108.0 | 1769.3 | 2087.1 |
| (c) To others†† | 95.9 | 154.7 | 210.4 | 163.6 | 621.1 | 2.4 | 33.4 | 24.6 | 53.0 | 52.1 | 174.6 | 156.7 | 108.4 | 153.8 | 160.2 | 173.9 |
| **C. Gross Capital Formation out of the Budgetary Resources of the Central Govt. (A+B)** | **1605.0** | **3904.8** | **7151.7** | **5127.5 (4995.5)** | **10910.9** | **128.8** | **483.3** | **862.0** | **1805.4** | **1659.6 (1527.6)** | **2201.9** | **2627.5** | **2664.6** | **3677.3** | **4603.0** | **4905.1** |

†Public undertakings operated by autonomous Corporations and Companies.

††Includes loans and grants to local authorities for capital formation.

*Excludes transfer of Foodgrains to the Food Corporation of India amounting to Rs. 58 crores.

**Excludes loans to Food Corporation of India for stock piling of foodgrains amounting to Rs. 190 crores.

## 2.4 : PLAN OUTLAYS BY HEADS OF DEVELOPMENT : CENTRE, STATES AND UNION TERRITORIES

(Rs. crores)

| Heads of Development | Third Plan (Actuals) | Annual Plans 1966—69 (Actuals) | Fourth Five Year Plan | | | | | | | Fifth Five Year Plan | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Original Outlay (1969—74) | 1969-70 (Actuals) | 1970-71 (Actuals) | 1971-72 (Actuals) | 1972-73 (Actuals) | 1973-74 (Actuals) | Fourth Plan 1969—74 (Actuals) | Fifth Plan Outlay (1974—79) | 1974-75 (Actuals) | 1975-76 (Anti-cipated) | 1976-77 (Outlay) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1. Agriculture and allied sectors | 1088.9 | 1107.1* | 2728.2* | 332.7* | 374.4* | 478.0* | 572.0* | 563.3* | 2320.4* | 4643.6 | 563.7 | 712.1 | 896.2 |
| 2. Irrigation and flood control | 664.7 | 471.0 | 1086.6 | 193.3 | 209.7 | 247.8 | 320.5 | 382.8 | 1354.1 | 3434.0 | 429.7 | 551.8 | 686.8 |
| 3. Power | 1252.3 | 1212.5 | 2447.6 | 469.7 | 514.3 | 605.7 | 655.8 | 686.2 | 2931.7 | 7015.9 | 941.0 | 1195.7 | 1453.4 |
| 4. Village & Small Industries | 240.8 | 126.1 | 293.1 | 40.3 | 43.0 | 48.4 | 55.3 | 55.6 | 242.6 | 10200.6 | 53.5 | 71.2 | 95.0 |
| 5. Industry and Minerals | 1726.3 | 1510.4 | 3337.7 | 444.8 | 465.1 | 590.7 | 628.3 | 735.5 | 2864.4 | | 1088.9 | 1659.5 | 2185.3 |
| 6. Transport and Communications | 2111.7 | 1222.4 | 3237.3 | 410.8 | 507.5 | 636.2 | 742.9 | 783.0 | 3080.4 | 6881.4 | 1077.2 | 1224.2 | 1304.3 |
| 7. Education | 588.7 | 306.8 | 822.6 | 86.5 | 115.3 | 158.0 | 194.0 | 220.5 | 774.3 | 1284.3 | 139.3 | 188.5 | 252.8 |
| 8. Scientific Research | 71.6 | 47.1 | 140.3 | 13.5 | 17.9 | 24.3 | 34.8 | 40.3 | 130.8 | 445.3† | 50.0† | 71.2† | 91.3† |
| 9. Health | 225.9 | 140.2 | 433.5 | 40.3 | 51.4 | 65.9 | 84.6 | 93.3 | 335.5 | 681.7 | 81 8 | 8.1 | 126.2 |
| 10. Family Planning | 24.9 | 70.4 | 315.0 | 36.9 | 48.3 | 59.2 | 79.8 | 53.8 | 278.0 | 497.4 | 62.1 | 80.6 | 70.1 |
| 11. Water Supply and Sanitation | 105.7 | 102.7 | 407.3 | 50.7 | 66.1 | 86.5 | 124.7 | 130.9 | 458.9 | 930.2 | 137.2 | 157.7 | 188.8 |
| 12. Housing, Urban and Regional Development | 127.6 | 73.3 | 237.0 | 32.4 | 42.7 | 52.5 | 57.7 | 84.9 | 270.2 | 1106.9 | 160.5 | 190.9 | 181.4 |
| 13. Welfare of backward Classes | 99.1 | 73.6 | 142.4 | 21.4 | 25.3 | 32.0 | 38.8 | 47.1 | 164.6 | 687.0** | 72.3** | 102.3** | 131.8** |
| 14. Social Welfare | 19.4 | 11.2 | 41.4 | 3.7 | 5.1 | 6.0 | 25.4 | 24.2 | 64.4 | 86.2 | 14.2 | 12.1 | 13.6 |
| 15. Labour Welfare & Craftsmen Training | 55.8 | 34.8 | 39.9 | 3.8 | 4.6 | 4.7 | 10.4 | 7.6 | 31.1 | 50.1 | 4.3 | 5.2 | 9.0 |
| 16. Other Progrmmmes | 173.1 | 115.8 | 192.3 | 29.1 | 32.8 | 34.4 | 41.8 | 41.7 | 179.8 | 1358.6@ | 68.9@ | 101.6@ | 165.9@ |
| 17. Special Schemes | | | | | | | | | | | | | |
| (i) Special Welfare Programmes | .. | .. | .. | .. | .. | .. | 60.5 | 63.1 | 123.6 | .. | .. | .. | .. |
| (ii) Crash Scheme for Educated Unemployed | .. | .. | .. | .. | .. | .. | .. | 54.0 | 54.0 | .. | .. | .. | .. |
| (iii) Advance Action for Fifth Plan | .. | .. | .. | .. | .. | .. | .. | 120.0 | 120.0 | .. | .. | .. | .. |
| TOTAL | 8576.5 | 6625.4 | 15902.2 | 2209.9 | 2523.5 | 3130.3 | 3727.3 | 4187.8@@ | 15778.8@@ | 39303.2 | 4944.6 | 6442.7 | 7851.9 |

*Includes Buffer Stock : Rs. 140 crores for 1968-69, Rs. 25 crores for 1969-70, Rs. 50 crores for 1971-72, Rs. 25 crores for 1972-73 and Rs. 24 crores for 1973-74.

Thus the figures for buffer stocks during the Fourth Plan works out to Rs. 124 crores against the original plan provision of Rs. 255 crores.

**Includes provision for Hill and Tribal Areas.

@Includes provision for Nutrition.

†Relates to Science and Technology.

@@Excludes expenditure on Nutrition (3.7 crores).

## 2.5 : PLAN OUTLAYS BY HEADS OF DEVELOPMENT : CENTRE, STATES AND UNION TERRITORIES— PERCENTAGE DISTRIBUTION

| Heads of Development | Third Plan (Actuals) | Annual Plans 1966-69 (Actuals) | Fourth Five Year Plan | | | | | | | Fifth Five Year Plan | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Original Outlay (1969-74) | 1969-70 (Actuals) | 1970-71 (Actuals) | 1971-72 (Actuals) | 1972-73 (Actuals) | 1973-74 (Actuals) | Fourth Plan 1969-74 (Actuals) | Fifth Plan Outlay (1974-79) | 1974-75 (Actuals) | 1975-76 (Anticipated) | 1976-77 (Outlay) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1. Agriculture and allied sectors | 12.7 | 16.7 | 17.2 | 15.1 | 14.9 | 15.3 | 15.3 | 13.5 | 14.7 | 11.8 | 11.4 | 11.0 | 11.4 |
| 2. Irrigation and flood control | 7.8 | 7.1 | 6.8 | 8.7 | 8.3 | 7.9 | 8.6 | 9.1 | 8.6 | 8.7 | 8.7 | 8.6 | 8.8 |
| 3. Power | 14.6 | 18.3 | 15.4 | 21.3 | 20.4 | 19.3 | 17.6 | 16.4 | 18.6 | 17.9 | 19.0 | 18.6 | 18.5 |
| 4. Village & Small Industries | 2.8 | 1.9 | 1.8 | 1.8 | 1.7 | 1.5 | 1.5 | 1.3 | 1.5 | 26.0 | 1.1 | 1.1 | 1.2 |
| 5. Industry and Minerals | 20.1 | 22.8 | 21.0 | 20.1 | 18.4 | 18.9 | 16.9 | 17.6 | 18.2 | | 22.0 | 25.7 | 27.8 |
| 6. Transport & Communications | 24.6 | 18.5 | 20.3 | 18.6 | 20.1 | 20.3 | 19.9 | 18.7 | 19.5 | 17.5 | 21.8 | 19.0 | 16.6 |
| 7. Education | 6.9 | 4.6 | 5.2 | 3.9 | 4.6 | 5.0 | 5.2 | 5.3 | 4.9 | 3.3 | 2.8 | 2.9 | 3.2 |
| 8. Scientific Research | 0.8 | 0.7 | 0.9 | 0.6 | 0.7 | 0.8 | 0.9 | 1.0 | 0.8 | 1.1 | 1.0 | 1.1 | 1.2 |
| 9. Health | 2.6 | 2.1 | 2.7 | 1.8 | 2.0 | 2.1 | 2.3 | 2.2 | 2.1 | 1.7 | 1.7 | 1.8 | 1.6 |
| 10. Family Planning | 0.3 | 1.1 | 2.0 | 1.7 | 1.9 | 1.9 | 2.1 | 1.3 | 1.8 | 1.3 | 1.3 | 1.3 | 0.9 |
| 11. Water Supply and Sanitation | 1.2 | 1.6 | 2.6 | 2.3 | 2.6 | 2.8 | 3.4 | 3.1 | 2.9 | 2.4 | 2.8 | 2.4 | 2.4 |
| 12. Housing, urban and regional development | 1.5 | 1.1 | 1.5 | 1.5 | 1.7 | 1.7 | 1.5 | 2.0 | 1.7 | 2.8 | 3.2 | 3.0 | 2.3 |
| 13. Welfare of backward classes | 1.2 | 1.1 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.1 | 1.0 | 1.7 | 1.4 | 1.6 | 1.7 |
| 14. Social Welfare | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.7 | 0.6 | 0.4 | 0.2 | 0.3 | 0.2 | 0.2 |
| 15. Labour Welfare and Craftsmen training | 0.7 | 0.5 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| 16. Other Programmes | 2.0 | 1.7 | 1.2 | 1.3 | 1.3 | 1.1 | 2.8* | 6.6** | 3.1 | 3.5 | 1.4 | 1.6 | 2.1 |
| TOTAL | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

* Includes special welfare schemes.

**In addition to the Special Welfare Schemes, the crash scheme for educated unemployed and provision for advance action on Fifth Plan are also included. For Plan outlays on these schemes please see Table 2.4.

## 3.1 EMPLOYMENT IN THE PUBLIC SECTOR

(Figures in lakhs)

| | March 1961 | March 1966 | March 19/0* | March 1971 | March 1972£ | March 1973 | March 1974 | March 1975(R) | March 1976(P) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| A. By Branch of public sector | | | | | | | | | |
| 1. Central Govt. | 20.90 | 26.36 | 27.25 | 27.71 | 28.54 | 29.18 | 29.39 | 29.89 | 30.35 |
| 2. State Govt. . . | 30.14 | 37.23 | 39.97 | 41.52 | 43.57 | 45.79 | 47.06 | 47.68 | 49.34 |
| 3. Quasi-Govt. . . | 7.73 | 13.18 | 17.94 | 19.29 | 21.75 | 25.78 | 29.12 | 31.92 | 33.67 |
| 4. Local bodies . . | 11.73 | 17.01 | 18.58 | 18.78 | 19.19 | 19.00 | 19.28 | 19.41 | 19.82 |
| TOTAL . . . | 70.50 | 93.79 | 103.74 | 107.31 | 113.05@ | 119.75 | 124.86 | 128.89 | 133.18 |
| B. By Industrial Classification Division/Brief Description. | | | | | | | | | |
| O. Agriculture, hunting etc. . . . | 1.80 | 2.27 | 2.64 | 2.76 | 2.89 | 3.05 | 3.22 | 3.40 | 3.93 |
| 1. Mining and quarrying | 1.29 | 1.60 | 1.77 | 1.82 | 2.56** | 4.36 | 6.06 | 6.94 | 7.21 |
| 2. & 3. Manufacturing | 3.69 | 6.70 | 7.82 | 8.06 | 8.85 | 9.62 | 10.27 | 10.19 | 11.01 |
| 4. Electricity, Gas water etc. . . . | 2.24 | 3.03 | 4.02 | 4.35 | 4.63 | 4.94 | 5.37 | 5.09 | 5.34 |
| 5. Construction . . | 6.03 | 7.66 | 7.97 | 8.80 | 9.22 | 10.17 | 9.97 | 9.55 | 9.86 |
| 6. Wholesale and Retail Trade etc. | 0.94 | 1.55 | 2.89 | 3.28 | 3.78 | 4.16 | 4.49 | 0.53 | 0.56 |
| 7. Transport, storage & Communications . | 17.24 | 20.94 | 21.88 | 22.17 | 22.56 | 23.03 | 23.13 | 23.64 | 24.09 |
| 8. Financing, Insurance, Real Estate etc. . | .. | .. | .. | .. | .. | .. | .. | 5.21 | 4.95 |
| 9. Community, Social & Personal Services . | 37.27 | 50.04 | 54.75 | 56.07 | 58.57 | 60.41 | 62.32 | 64.35 | 66.23 |
| TOTAL . . | 70.50 | 93.79 | 103.74 | 107.31 | 113.05@ | 119.75 | 124.86 | 128.89 | 133.18 |

P = Provisional (R) = Revised

* Includes employment data in respect of the Union Territory of Goa, Daman & Diu, since March 1970 onwards.

£ Figures from March, 1972 onwards are inclusive of those for J&K State.

@ Figures for Manipur have been repeated from March 1972 onwards and excluded for March, 1976 due to non-receipt of data. The figures for Mizoram could not be taken into account due to non-receipt of returns upto March 1974.

** The rise in employment in the public sector was mainly caused by the taking over of coking coal mines by the Govt. and the consequent transfer of employment from private to public sector.

NOTE : The National Industrial Classification (1970) has been introduced w.e.f. Ist April, 1975 and hence the figures for 1975 and 1976 are not comparable with those for earlier years. The data prior to March 1975 are based on Standard Industrial Classification (1960).

## 3.2 : EMPLOYMENT IN THE PRIVATE SECTOR

(Figures in lakhs)

| Industry Division Brief Description | March 1961 | March 1966 | March 1970** | March 1971 | March 1972$ | March 1973 | March 1974 | March 1975(R) | March 1976(P) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 0—Agriculture, hunting etc. . . . | 6.70 | 9.03 | 8.14 | 7.98 | 8.11 | 8.06 | 8.05 | 8.18 | 8.24 |
| 1. Mining and quarrying | 5.50 | 5.07 | 4.25 | 4.04 | 3.49†† | 2.51 | 1.34 | 1.23 | 1.32 |
| 2. & 3. Manufacturing | 30.20 | 38.58 | 38.98 | 39.55 | 39.82 | 41.04 | 41.79 | 41.02 | 41.43 |
| 4. Electricity, gas and water etc.. . . | 0.40 | 0.42 | 0.44 | 0.46 | 0.45 | 0.45 | 0.42 | 0.39 | 0.35 |
| 5. Construction* . . | 2.40 | 2.54 | 1.51 | 1.39 | 1.64 | 1.76 | 1.21 | 1.27 | 0.94 |
| 6. Wholesale and Retail Trade etc. | 1.60 | 3.30 | 2.92† | 3.04 | 2.96 | 3.11 | 3.18 | 3.09 | 2.89 |
| 7. Transport, storage and Communications | 0.80 | 1.23 | 1.01 | 0.96 | 0.85 | 0.79 | 0.77 | 0.79 | 0.75 |
| 8. Financing, Insurance, Real Estate etc. . | .. | .. | .. | .. | .. | .. | .. | 1.69 | 1.83 |
| 9. Community, social and Personal Services . | 2.80 | 7.96 | 9.60 | 10.00 | 10.37 | 10.77 | 11.18 | 10.32 | 10.56 |
| TOTAL . . . | 50.40 | 68.13 | 66.85 | 67.42 | 67.69@ | 68.49 | 67.94 | 67.99 | 68.30 |

P = Provisional. R = Revised.

* Coverage in construction, particularly on private account is known to be inadequate.

** Includes employment data in respect of the Union Territory of Goa, Daman and Diu from March, 1970 onwards.

† Figures derived after transfer of employment data of the 14 Nationalised Banks from private sector to public sector.

†† The decline in employment in the private sector was mainly caused by the taking over of coking coal mines by the Govt. and the consequent transfer of employment from the private to the public sector.

$ Figures from March, 1972 onwards are inclusive of those for Jammu and Kashmir State.

@ Figures for Manipur have been repeated from March 1972, onwards but were not available for March, 1976.

NOTE 1. For March 1961 the data relate to non-agricultural establishments in the private sector employing 25 or more workers. Since March, 1966 the coverage has been extended so as to include establishments employing 10 to 24 workers also on a voluntary basis.

2. The National Industrial Classification (1970) has been introduced w.e.f. 1st April, 1975 and hence the figures for 1975 and 1976 are not comparable with those for earlier years. The data prior to March 1975, are based on Standard Industrial Classification (1960).

## 4.1 : ANALYSIS OF MONEY SUPPLY VARIATIONS

(Rs. crores)

| | Outstanding as on March 31, 1971 | Variations during | | | | | | | Outstanding as on March 25, 1977 P |
|---|---|---|---|---|---|---|---|---|---|
| | | 1971-72 March 31 to March 31 | 1972-73 March 31 to March 31 | 1973-74 March 31 to March 31 | 1974-75 March 31 to March 31 | 1975-76P March 31, to March 31, | 1975-76P March 31, to March 26 | 1976-77P March 31 to March 25 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| A. Money supply (1+2) | 7193 | 945 | 1291 | 1448 | 748 | 1316 | 1135 | 2215 | 15156 |
| 1. Currency with public | 4388 | 434 | 640 | 887 | 29 | 361 | 360 | 1154 | 7893 |
| 2. Deposit moneyb | 2805 | 510 | 651 | 561 | 719 | 955 | 775 | 1061 | 7263 |
| B. Factors affecting money supply variations (1+2+3+4—5) | | | | | | | | | |
| 1. Net bank credit to Govt. (a+b) | 5270 | 1147c | 1308 | 956 | 820 | 1087 | 580 | 431 | 11019 |
| (a) Reserve Bank's net credit to Govt. (i)+(ii) | 3848 | 846c | 784 | 762 | 420 | 262 | 45 | 43 | 6965 |
| (i) To Central Government | 3485 | 589 | 1282 | 663 | 414 | 201 | —22 | 13 | 6646 |
| (ii) To State Governments | 363 | 257 | —498f | 99 | 6 | 61 | 67 | 30 | 319 |
| (b) Banks' holdings of Govt. securities | 1422 | 301 | 524 | 194 | 400 | 825 | 535 | 388 | 4054 |
| 2. Bank credit to commercial sector (a+b) | 5728 | 795 | 1152 | 1828 | 1761 | 2497 | 2314 | 2564 | 16325 |
| (a) Reserve Bank's credit | 132 | 100 | 33 | 295 | 103 | 71 | 58 | 153 | 887 |
| (b) Banks' credit (Banks' advances and holdings of private securities) | 5596 | 695 | 1119 | 1533 | 1658 | 2425 | 2256 | 2412 | 15438 |
| 3. Net foreign exchange assets of banking sector (a+b) | 540 | 68c | —37 | 79 | —292 | 553 | 708 | 1587 | 2498 |
| (a) Net foreign exchange assets of RBI | 518 | 78c | —39 | 91 | —292 | 553 | 708 | 1587 | 2496 |
| (b) Banks' net foreign exchange assets | 21 | —10 | 3 | —12 | .. | .. | .. | .. | 2 |
| 4. Government's net currency liabilities to the public | 385 | 26 | 46 | 45 | 29 | 24 | 23 | .. | 555 |
| 5. Non-monetary liabilities of banking sector (a+b+c) | 4729 | 1092 | 1177 | 1460 | 1571 | 2845 | 2490 | 2367 | 15241 |
| (a) Time deposits with banks | 3456 | 720 | 890 | 1062 | 1122 | 1527 | 1515 | 2381 | 11158 |
| (b) Net non-monetary liabilities of the RBI | 703 | 381c | 120 | 203 | 180 | 1042 | 982 | 195 | 2824 |
| (c) Residual | 570 | —9 | 167 | 195 | 269 | 276 | —7 | —209 | 1259 |
| C. Aggregate monetary resources [A+5(a)] | 10649 | 1665 | 2181 | 2510 | 1870 | 2843 | 2650 | 4596 | 26314 |

P—Provisional.

b—Inclusive of 'other deposits' with RBI.

c—Net of some accounting adjustments effected during the year 1971-72, the increase in 'Net Bank Credit to Govt.' works out to Rs. 972 crores and RBI credit to Govt. Rs. 671 crores. These accounting adjustments have not affected figures of 'money supply' since adjustments have been so made as to neutralise the expansionary influence of one by the contractionary influence of another. However, they have in effect overstated, 'Net Bank Credit to Government Sector' by Rs. 175 crores and resulted in an appreciation of RBI's net foreign exchange assets by Rs. 23 crores during 1971-72. These have been offset by an increase in the non-monetary liabilities of the RBI by Rs. 198 crores which have a contractionary effect on money supply.

f—Includes notional transfer of Rs. 421 crores on account of ways and means advances given by the Centre to the States for clearing overdrafts with the Reserve Bank of India.

NOTE : Figures may not add up to totals due to rounding.

## 4.2 : SCHEDULED COMMERCIAL BANKS : SEASONAL FLOW OF FUNDS

(Rs. crores)

| | 1971-72 Busy Season | 1972 Slack Season | 1972-73 Busy Season | 1973 Slack Season | 1973-74 Busy Season | 1974 Slack Season | 1974-75 Busy Season | 1975 Slack Season | 1975-76 Busy Season | 1976 Slack Season(P) | 1976-77 Busy Season(P) | Outstanding as on April 29, 1977(P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| I. Deposit expansion : | | | | | | | | | | | | |
| Demand deposits . . . | 310 | 262 | 335 | 252 | 407 | 298 | 316 | 392 | 432 | 457 | 721 | 7014 |
| Time deposits . . . | 314 | 443 | 476 | 647 | 270 | 614 | 468 | 774 | 838 | 1334 | 1056 | 11019 |
| TOTAL . . . . | 624 | 705 | 811 | 899 | 677 | 912 | 784 | 1166 | 1270 | 1791 | 1777 | 18033 |
| II. Credit (increase) . . . | 355 | 67 | 897 | 346 | 1111 | 129 | 935 | 710 | 1764 | 1025 | 1097 | 13274 |
| III. Net inflow of funds (I—II) . | 269 | 638 | —86 | 553 | —434 | 783 | —151 | 456 | —494 | 766 | 680 | 4759 |
| IV. Borrowings from RBI (increase—) . . | —4 | 16 | —17 | —56 | —253 | 270 | —183 | 38 | —628 | —83 | 304 | 614 |
| V. Investments in securities : | | | | | | | | | | | | |
| (a) Govt. securities . . | 144 | 519 | —89 | 187 | 73 | 349 | 118 | 226 | 342 | 389 | 583 | 4409 |
| (b) Other approved securities | 95 | 101 | 93 | 95 | 84 | 123 | 47 | 177 | 42 | 262 | 46 | 1625 |
| VI. Other sources/avenues . . | 34 | 2 | —73 | 327 | —338 | 41 | —133 | 15 | —250 | 198 | —253 | |
| VII. Slack season variations expressed as percentage of variations in the preceding busy season . . . . | 1972 | | 1973 | | 1974 | | 1975 | | 1976 | | | |
| 1. Return flow of credit . | —19 | | —39 | | —12 | | —76 | | —58 | | | |
| 2. Liquidation of borrowings from RBI . . . | 400 | | 329 | | 107 | | 21 | | 13 | | | |

(P)=Provisional.

## 4.3 : SCHEDULED COMMERCIAL BANKS—VARIATIONS IN SELECTED ITEMS

(Rs. crores)

| | Outstanding as on March 31, 1971 | Variations during | | | | | | | Outstanding as on March 25, 1977(P) |
|---|---|---|---|---|---|---|---|---|---|
| | | 1971-72 March 31 to March 31 | 1972-73 March 31 to March 31 | 1973-74 March 31 to March 31 | 1974-75 March 31 to March 31 | 1975-76(P) March 31 to March 31 | 1975-76(P) March 31 to March 26 | 1976-77(P) March 31 to March 25 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1. Demand deposits . . | 2658.9 | 467.9 | 657.9 | 558.0 | 690.3 | 941.4 | 783.6 | 967.2 | 6941.6 |
| 2. Time deposits . . . | 3288.5 | 690.6 | 834.2 | 1014.1 | 1061.1 | 1462.2 | 1449.6 | 2265.1 | 10615.9 |
| 3. Aggregate deposits . . | 5947.4 | 1158.5 | 1492.1 | 1572.1 | 1751.4 | 2403.6 | 2233.2 | 3232.3 | 17557.5 |
| 4. Borrowings from RBI . . | 338.1 | —130.6 | —27.4 | 315.1 | 42.5 | 324.1 | 260.6 | 104.9 | 966.8 |
| 5. Cash & balances with RBI . | 396.4 | 50.9 | 39.0 | 344.5 | 242.6 | —127.4 | —161.2 | 557.7 | 1503.7 |
| 6. Investments in Govt. securities | 1360.5 | 289.8 | 509.9 | 188.3 | 392.7 | 831.6 | 541.4 | 358.8 | 3931.6 |
| 7. Bank credit . . . | 4748.0 | 515.4 | 880.6 | 1353.0 | 1313.7 | 2266.5 | 2065.7 | 2068.1 | 13145.4 |
| 8. Bills rediscounted under the Bill Market Scheme . . | 8.0 | 33.8 | —5.7 | 219.0 | —68.9 | —19.1 | —10.4 | 17.4 | 184.3 |
| 9. Gross bank credit (including bills rediscounted) . . | 4756.0 | 549.2 | 874.9 | 1572.0 | 1244.8 | 2247.4 | 2055.3 | 2085.5 | 13329.7 |

(P)—Provisional.

## 4.4 : SCHEDULED COMMERCIAL BANKS' OUTSTANDING ADVANCES AGAINST COMMODITIES COVERED UNDER SELECTIVE CREDIT CONTROLS

(Rs. crores)

| Commodities | As on last Friday of | | | | Variations during March – February | |
|---|---|---|---|---|---|---|
| | March 1975 | February 1976 | March 1976 | February 1977 | 1975-76 | 1976-77 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Paddy and rice | 15.5 | 21.2 | 20.1 | 27.0 | +5.7 | +6.9 |
| 2. Wheat | 9.5 | 10.0 | 10.8 | 9.7 | +0.5 | —1.1 |
| 3. Other foodgrains | 21.8 | 13.1 | 15.0 | 19.7 | —8.7 | +4.7 |
| 4. All foodgrains | 46.8 | 44.3 | 45.9 | 56.4 | —2.5 | +10.5 |
| 5. Sugar | 155.5 | 158.6 | 176.6 | 149.3 | +3.1 | —27.3 |
| 6. Groundnut | 9.9 | 18.7 | 17.2 | 13.1 | +8.8 | —4.1 |
| 7. Rapeseed/mustardseed | 16.1 | 1.9 | 2.2 | 1.8 | —14.2 | —0.4 |
| 8. Linseed | 0.2 | 0.3 | 0.6 | 0.3 | +0.1 | —0.3 |
| 9. Castorseed | 0.6 | 0.2 | 0.2 | 0.3 | —0.4 | +0.1 |
| 10. Groundnut oil | 4.1 | 4.0 | 3.4 | 5.0 | —0.1 | +1.6 |
| 11. Rapeseed/mustard oil | 2.4 | 1.3 | 1.0 | 1.5 | —1.1 | +0.5 |
| 12. Castor oil | 2.7 | 4.0 | 3.4 | 5.7 | +1.3 | +2.3 |
| 13. Linseed oil | 0.7 | 0.9 | 1.4 | 1.0 | +0.2 | —0.4 |
| 14. Vanaspati | 7.3 | 5.0 | 4.3 | 5.8 | —2.3 | +1.5 |
| 15. Cotton & kapas* | 217.0 | 172.7 | 178.1 | 312.9 | —44.3 | +134.8 |
| (a) Indigenous | 187.2 | 143.9 | 149.7 | 208.6 | —43.3 | +58.9 |
| (b) Imported | 29.8 | 28.8 | 28.4 | 104.3 | —1.0 | +75.9 |
| 16. Raw Jute** | 62.8 | 48.5 | 47.8 | 49.1 | —14.3 | +1.3 |
| 17. TOTAL (4 to 16) | 526.1 | 460.4 | 482.1 | 602.1 | —65.7 | +120.0 |

NOTE : (1) Data are provisional.

(2) Food procurement advances are excluded.

(*) Inclusive of advances to Cotton Corporation of India.

(**) Inclusive of advances to Jute Corporation of India.

## 4.5 BRANCH EXPANSION OF PUBLIC SECTOR BANKS AND OTHER COMMERCIAL BANKS

| | 30-6-69 | 31-12-73 | 31-12-74 | 31-12-75 | 31-12-76 | Increase between 30-6-1969 and 31-12-1976 | Increase in the number of offices in Rural Centres* | % of Col. 8 to Col. 7 |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| A. State Bank of India . . . . | 1569 | 3002 | 3382 | 3801 | 4243 | 2674 | 1354 | 50.6 |
| B. Subsidiaries of SBI . . . . | 893 | 1627 | 1710 | 1802 | 1937 | 1044 | 465 | 44.5 |
| C. 14 Nationalised banks . . . . | 4134 | 8805 | 9621 | 10718 | 12124 | 7990 | 3551 | 44.4 |
| D. Regional Rural Banks . . . . | .. | .. | .. | 14 | 503 | 503 | 446 | 88.7 |
| Total of public sector banks (A+B+C+D) . . . . | 6596 | 13434 | 14713 | 16335 | 18807 | 12211 | 5816 | 47.6 |
| E. Other Indian scheduled commercial banks . . . . . | 1319 | 2823 | 3206 | 3841 | 4602 | 3283 | 1197 | 36.5 |
| F. Foreign banks . . . . . | 130 | 130 | 131 | 130 | 130 | .. | (—)1 | .. |
| G. Non-scheduled banks** . . . | 217 | 116 | 130 | 145 | 116 | (—)101 | (—)6 | .. |
| Total of all commercial banks . . | 8262 | 16503 | 18180 | 20451 | 23655 | 15393 | 7007 | 45.5 |

* Rural Centre-Places with a population upto 10,000.

** The reduction in the number of offices of the non-scheduled banks is due to:

(i) the inclusion of some of them in the second schedule to the Reserve Bank of India Act, 1934 and

(ii) taking over certain non-scheduled banks by the State Bank of India and other scheduled banks.

NOTE : The increase in the number of offices in Rural Centres represents the difference between the number of offices at such centres as on 30th June, 1969 (classified on the basis of 1961 census) and the number of offices at Rural Centres as on the 31st December, 1976 (classified on the basis of 1971 census).

## 4.6 : ADVANCES TO AGRICULTURE AND OTHER HITHERTO NEGLECTED SECTORS BY PUBLIC SECTOR BANKS

(Rs. crores)

| | June 1969 | | June 1972 | | June 1973 | | June 1974 | | June 1975 | | June 1976@ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | No. of Accts. | Amount out-standing | No. of Accts. | Amount out-standing | No. of Accts. | Amount out-standing | No. of Accts. | Amount out-standing | No. of Accts. | Amount out-standing | No. of Accts. | Amount out-standing |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1. Agriculture : | | | | | | | | | | | | |
| (a) Direct finance* . . . . . | 1,60,020 | 40.20 (1.4) | 9,26,583 | 231.89 (5.0) | 12,45,986 | 297.84 (5.5) | 16,30,127 | 391.58 (5.8) | 20,66,316 | 511.47 (6.7) | 30,63,496 | 726.19 (7.3) |
| (b) Indirect finance . . . . . | 4,461 | 122.09 (4.1) | 1,44,205 | 156.58 (3.4) | 1,92,733 | 170.85 (3.1) | 2,53,644 | 194.10 (2.9) | 3,23,425 | 256.55 (3.3) | 3,71,864 | 277.97 (2.8) |
| 2. Small scale industries** . . . . . | 50,850 | 251.10 (8.5) | 1,15,872 | 528.50 (11.4) | 11,58,356 | 641.78 (11.8) | 2,01,409 | 868.33 (13.0) | 2,29,031 | 942.67 (12.3) | 2,88,325 | 1097.74 (11.1) |
| 3. Road transport operators . . . | 2,324 | 5.49 (0.2) | 31,098 | 50.47 (1.1) | 43,953 | 62.80 (1.2) | 63,572 | 83.37 (1.2) | 73,446 | 113.37 (1.5) | 1,07,895 | 193.03 (1.9) |
| 4. Retail trade and small business . . | 33,241 | 19.37 (0.6) | 1,65,959 | 77.43 (1.7) | 2,31,742 | 94.78 (1.7) | 3,19,682 | 117.68 (1.8) | 3,90,228 | 134.23 (1.7) | 5,60,659 | 174.27 (1.8) |
| 5. Professional and self-employed persons . | 7,769 | 1.91 (0.1) | 57,208 | 12.16 (0.2) | 1,07,343 | 21.22 (0.4) | 1,80,492 | 29.78 (0.4) | 2,07,441 | 36.73 (0.5) | 3,10,316 | 53.26 (0.5) |
| 6. Education . . . . . | 1,477 | 0.80 (—) | 7,304 | 2.92 (0.1) | 10,106 | 3.20 (0.1) | 11,735 | 3.49 (0.1) | 12,358 | 3.88 (0.1) | 19,008 | 4.69 (0.1) |
| Total (1 to 6) . . . . . | 2,60,142 | 440.96 (14.9) | 14,48,229 | 1059.95 (22.9) | 19,90,219 | 1292.47 (23.8) | 26,60,661 | 1688.33 (25.2) | 33,02,245 | 1998.90 (26.1) | 47,21,563 | 2527.15 (25.5) |
| Total advances by these banks . . | | 3016.76 | | 4622.00 | | 5430.00 | | 6692.00 | | 7654.00 | | 9913.00 |

@Provisional

*Excludes advances to plantations other than developmental finance.

**No. of Units.

NOTES : 1. Figures within brackets indicate the percentage to total advances of these banks.

2. Figures may not add up to totals due to rounding.

## 4.7 : STATE-WISE DISTRIBUTION OF BANK OFFICES—AGGREGATE DEPOSITS AND TOTAL CREDIT OF PUBLIC SECTOR BANKS@ AND THEIR PERCENTAGE SHARE OF ADVANCES TO PRIORITY SECTORS

| State/Union Territories | No. of offices at the end of | | Deposits (Rs. crores) | | Bank credit (Rs. crores | | Share of priority sectors in bank credit (per cent) | |
|---|---|---|---|---|---|---|---|---|
| | June 1969 | March 1976† | June 1969 | March 1976† | June 1969 | March 1976† | June 1969 | March 1976† |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Andhra Pradesh | 444 | 1,103 | 121.11 | 451.93 | 122.09 | 430.89 | 24.4 | 43.8 |
| 2. Assam | 67 | 236 | 33.20 | 118.64 | 12.85 | 50.88 | 10.3 | 38.0 |
| 3. Bihar | 269 | 886 | 168.67 | 642.66 | 52.05 | 268.38 | 9.1 | 35.5 |
| 4. Gujarat | 750 | 1,641 | 401.31 | 1023.39 | 194.89 | 599.81 | 15.9 | 34.1 |
| 5. Haryana | 140 | 369 | 48.78 | 161.47 | 23.15 | 93.12 | 28.2 | 70.3 |
| 6. Himachal Pradesh | 41 | 174 | 12.38 | 64.73 | 3.49 | 12.76 | 2.7 | 43.7 |
| 7. Jammu & Kashmir | 17 | 110 | 17.95 | 50.99 | 0.86 | 13.26 | 30.3 | 65.5 |
| 8. Karnataka | 510 | 1,290 | 187.79 | 539.44 | 143.04 | 609.03 | 24.8 | 38.2 |
| 9. Kerala | 33' | 761 | 116.79 | 329.97 | 76.95 | 248.94 | 27.6 | 45.2 |
| 10. Madhya Pradesh | 332 | 961 | 107.43 | 400.81 | 63.14 | 202.33 | 22.3 | 45.9 |
| 11. Maharashtra | 946 | 1,994 | 902.67 | 2659.08 | 911.79 | 2129.57 | 12.4 | 21.0 |
| 12. Manipur | 2 | 11 | 1.06 | 3.92 | 0.15 | 1.69 | .. | 85.8 |
| 13. Meghalaya | 7 | 27 | 8.87 | 17.59 | 2.52 | 3.33 | 50.0 | 44.4 |
| 14. Nagaland | 2 | 11 | 1.07 | 4.58 | 0.06 | 1.53 | 40.0 | 36.2 |
| 15. Orissa | 96 | 339 | 29.49 | 122.63 | 14.60 | 63.79 | 11.2 | 42.1 |
| 16. Punjab | 290 | 728 | 185.41 | 526.43 | 50.29 | 177.37 | 27.9 | 64.8 |
| 17. Rajasthan | 311 | 700 | 73.73 | 223.81 | 38.20 | 138.52 | 16.8 | 43.2 |
| 18. Tamil Nadu | 721 | 1,397 | 233.48 | 793.02 | 311.32 | 976.68 | 25.5 | 23.9 |
| 19. Tripura | 5 | 22 | 3.76 | 12.20 | 0.16 | 2.56 | 9.5 | 67.6 |
| 20. Uttar Pradesh | 639 | 1,839 | 337.15 | 1137.46 | 153.74 | 553.79 | 16.9 | 39.3 |
| 21. West Bengal | 428 | 1,139 | 456.45 | 1389.33 | 525.80 | 1135.22 | 4.4 | 14.2 |
| *Union Territories :* | | | | | | | | |
| 1. Chandigarh | 19 | 46 | 34.55 | 75.35 | 64.13 | 145.16 | 4.2 | 7.4 |
| 2. Delhi | 207 | 469 | 359.80 | 1049.56 | 244.90 | 1479.03 | 10.2 | 5.4 |
| 3. Goa Daman & Diu | 83 | 141 | 48.68 | 127.12 | 19.68 | 60.55 | 12.6 | 22.2 |
| 4. Pondicherry | 11 | 27 | 5.06 | 17.38 | 4.74 | 13.72 | 12.9 | 51.0 |
| 5. All others* | 1 | 25 | 0.33 | 9.43 | 0.01 | 1.27 | .. | 65.9 |
| **Total** | **6,669** | 16,446 | **3896.97** | 11952.92 | **3034.60** | 9413.18 | **14.9** | 25.5 |

@Include State Bank of India and its subsidiaries and 14 Nationalised Banks.

†Data are provisional. Bank credit includes data relating to bills rediscounted under the new bill market scheme.

*Include Andaman & Nicobar Islands, Arunachal Pradesh, Dadra and Nagar Haveli, Lakshadweep and Mizoram for June 1969 and Sikkim also for March 1976.

## 4.8 : CAPITAL MARKET : SELECTED INDICATORS

(Rs. crores)

| | Consents/acknowledgements granted by CCI for issue of capital to non-Govt. companies[1] | | | Capital raised by non-Govt. companies** | | | | | | Total | Deposits with joint stock companies (non-financial)† | | Indices of security prices †† | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Against consents | | | Under exemption order | | | | | | | | | |
| | A Bonus | B Others (consisting of initial, further, debentures and loans) | Total | Bonus | Loans | Others[2] | Bonus | Loans | Others[2] | | No. of companies accepting deposits | Total amount of deposits | Government & semi-Govt securities | Debentures of joint stock companies | Preference shares | Variable dividend industrial securities |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 1961-62 | 10.07 | 171.23 | 181.30 | 7.46 | 15.85 | 85.19 | .. | .. | 15.83 | 124.33 | 1208 (570) | 97.5 | 100.9 | 101.1 | 83.2 | 183.7 |
| 1965-66 | 4.90 | 209.08 | 213.98 | 6.24 | 16.64 | 83.07 | .. | .. | 19.55 | 125.50 | 1964 (987) | 228.5 | 94.6 | 93.9 | 94.4 | 76.7 |
| 1969-70 | 39.12* | 108.40 | 147.52 | 2.29 | 10.42 | 73.36 | .. | .. | 22.21 | 135.28 | 1535 (685) | 451.4b | 99.0 | 93.5 | 87.6 | 92.6c 94.5d |
| 1970-71 | 40.59 | 72.16 | 112.75 | 51.80 | 6.75 | 63.15 | .. | .. | 26.26 | 147.96 | 1472g (629) | 432.2b | 99.0 | 93.5 | 87.5 | 101.9 |
| 1971-72 | 41.19 | 141.17 | 182.36 | 31.81 | 4.04 | 50.00 | .. | .. | 37.39 | 123.24 | 2234 (1227) | 480.8j | 98.6 | 99.1 | 96.8 | 95.1 |
| 1972-73 | 33.86 | 159.66 | 193.52 | 36.16 | 6.12 | 92.18 | .. | .. | 57.22 | 191.68 | 1962 (1042) | 517.4j | 98.6 | 98.4 | 94.3 | 96.4 |
| 1973-74 | 60.22 | 122.21 | 182.43 | 50.00 | 4.52 | 65.45 | .. | .. | 48.00 | 167.97 | N.A. | N.A. | 98.8 | 97.4 | 94.1 | 114.6 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1974-75 | 74.79 | 124.51 | 199.30 | 79.18 | 10.63 | 75.06 | .. | .. | 55.93 | 220.80 | N.A. | N.A. | 97.2 | 96.2 | 90.9 | 112.5 |
| 1975-76 | 77.87 | 187.14 | 265.01 | 73.62 | 8.32 | 96.49 | .. | .. | N.A. | N.A. | N.A. | N.A. | 96.4 | 92.1 | 84.3 | 97.3 |
| 1976-77 | 122.62 | 243.74 | 366.36 | 57.69 | 1.10 | 79.33 | .. | .. | N.A. | N.A. | N.A. | N.A. | 97.0 | 90.5 | 80.8 | 104.0 |

1. Refers to calendar years. Figures from 1959-70 onwards are not strictly comparable with those of preceding years on account of the changes made under the Capital Issues (Exemption) Order 1956 and 1969. Under 1956 order except for the bonus issues, private companies, banking and insurance companies and the Government companies are completely exempted from sections, 3, 4 & 5 of the Capital Issues (Control) Act, 1947 and under 1969 order public limited companies are only required to file a statement of their capital issues proposal provided they conform to stipulated financial criteria, consequently the 'No objections are substituted by Acknowledgement proposals.'

2. Comprise of initial, further and debentures.

*Bonus issues include consents for Rs. 2.04 crores to 3 Government companies.

**Refers to calendar years. The data do not take into account the capital raised by companies for which no reports were received.

†Figures outside brackets cover both public and private limited companies and those within brackets relate to pvt. limited companies only.

††For 1961-62, the base is 1952-53=100. From 1965-66 to 1970-71 a revised base 1961-62=100 has been used. From 1971-72 revised base 1970-71=100 has been used.

b Figures of deposits include certain loans and other receipts that have been exempted from the directions of the RBI issued from time to time. These amounted to Rs. 113 crores at the end of March 1968, Rs. 167 crores at the end of March, 1969 and Rs. 193 crores at the end of March 1970.

Similar data for earlier years are not available.

j Deposits exclude loans obtained from foreign sources.

c&d relate to 47 weeks, and 4 weeks, respectively.

g Include three branches of foreign company.

N.A. Not available.

NOTE : Consequent upon the nationalisation of some of the banks, all the scripts included in the sub-group 'Banks' in the 'Financial' group under the 'Variable Dividend Industrial Securities' have been transferred to sub-group 'other industries' with effect from March 1970.

## 4.9 CAPITAL MARKET : FINANCIAL ASSISTANCE SANCTIONED AND DISBURSED BY FINANCIAL INSTITUTIONS

(Rs. crores)

| | 1961-62 | | 1965-66 | | 1970-71 | | 1972-73 | | 1973-74 | | 1974-75 | | 1975-76 | | 1976-77 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed | Sanc-tioned | Dis-bursed |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 1. Industrial Finance Corporation of India | 26.7 | 8.3 | 45.9 | 27.1 | 32.3 | 17.4 | 47.5 | 28.3 | 40.9 | 30.2 | 29.2 | 37.0 | 52.7 | 34.7 | 77.2 | 54.9 |
| 2. Industrial Credit and Investment Corporation of India (Revised)* | 14.8 | 8.6 | 29.3 | 25.8 | 44.0 | 28.9 | 49.4 | 39.7 | 61.1 | 43.3 | 62.5 | 45.4 | 82.1 | 58.9 | 104.1 | 65.8 |
| 3. Industrial Development Bank of India | .. | .. | 63.0 | 35.3 | 73.3 | 55.8 | 92.4 | 66.6 | 172.0 | 118.2 | 223.8 | 166.6 | 255.4 | 175.0 | 503.4 | 275.7 |
| 4. Industrial Reconstruction Corporation of India | .. | .. | .. | .. | .. | .. | 6.4 | 3.5 | 7.4 | 5.2 | 7.6 | 8.1 | 5.3 | 4.6 | 10·0 | 10.8 |
| 5. State Financial Corporation | 13.3 | 9.0 | 23.3 | 18.8 | 49.6 | 33.5 | 78.7 | 44.7 | 105.7 | 54.5 | 141.8 | 79.6 | 155.5 | 98.8 | N:A. | N.A |
| 6. State Industrial Development Corporations | .. | .. | 1.7 | 1.4 | 19.3 | 11.0 | 33.5 | 17.7 | 26.7 | 18.5 | 33.5 | 26.7 | 37.0 | 26.4 | N.A. | N.A |
| 7. Unit Trust of India | .. | .. | 2.1 | 1.7 | 9.2 | 5.1 | 9.6 | 5.6 | 7.9 | 7.8 | 7.0 | 7.6 | 6.5 | 4.0 | 8.8 | 4.8 |
| 8. Life Insurance Corporation of India | | | | | | | | | | | | | | | | |
| (a) Corporate Sector[1] | 5.5 | 3.9 | 25.0 | 9.7 | 17.8 | 8.1 | 18.0** | 11.8 | 21.3 | 17.9 | 18.8 | 26.6 | 53.3 | 23.0 | 39.9 | 30.9 |
| (b) Co-operative Sector‡ | 0.2 | .. | .. | 0.2 | 2.0 | .. | 1.4 | 1.1 | 4.6 | 1.8 | 0.5 | — | 7.7 | 4.4 | 12.5 | 8.0 |

[1]Relates to debentures, preference shares and ordinary shares of joint stock companies as also loans to companies both in public and private sectors

*Excluding Guarantee assistance.

**Does not include Rs. 250 lakhs converted into loan out of Rs. 700 lakhs debentures sanctioned earlier.

†Provisional.

‡Relates to loans to sugar cooperative societies and an industrial society.

N.A. Not Available.

NOTES : 1. In the case of I.F.C.I. and I.C.I.C.I. figures from 1965-66 are on post devaluation basis.

2. Prior to the institution of the I.D.B.I. the Refinance Corporation for Industry had given refinance facilities of the total value of Rs. 65.5 crores since its inception in 1958 to 31st August, 1964, of which refinance disbursed totalled Rs. 42.2 crores during the period July 1964 to June 1965. I.D.B.I. which took over the I.R.C.I. disbursed refinancing facilities of Rs. 21.2 crores.

3. Data in respect of S.I.D.Cs relate to 16 S.I.D.Cs and 2 S.I.I.Cs. for the year 1970-71 and 13 S.I.D.Cs. and 2 S.I.I.Cs. for the year 1971-72.

4. Since Feb. 1953, the National Industrial Development Corporation has not entertained fresh applications for loans for the purpose of modernisation and expansion of cotton, jute and textile mills and machine tool industry. However, it continues to render consultancy services through its consultancy bureau.

## 5.1 : INDEX NUMBERS OF WHOLESALE PRICES

(Base : 1970-71 = 100)

| | PRIMARY ARTICLES | | | | | Fuel, Power, Light & Lubricants | MANUFACTURED PRODUCTS | | | | | | All Commodities |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Food Articles | | Non-Food Articles | Minerals | | Total | Food Products | Textiles | Chemicals & Chemical Products | Basic Metals, Alloys & Metal Products | Machinery & Transport Equipment | |
| | | Total | Foodgrains | | | | | | | | | | |
| Weight . . | 41.67 | 29.80 | 12.92 | 10.62 | 1.25 | 8.46 | 49.87 | 13.32 | 11.03 | 5.55 | 5.97 | 6.72 | **100.00** |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | **14** |
| Last Week of : | | | | | | | | | | | | | |
| 1971-72 . | 100 | 101 | 108 | 95 | 120 | 110 | 115 | 129 | 112 | 103 | 111 | 108 | **108.2** |
| 72-73 . | 119 | 116 | 127 | 124 | 140 | 112 | 125 | 151 | 119 | 107 | 118 | 115 | **121.5** |
| 73-74 . | 160 | 150 | 160 | 158 | 414 | 189 | 151 | 166 | 153 | 135 | 174 | 135 | **158.0** |
| 74-75 . | 172 | 171 | 199 | 146 | 423 | 206 | 170 | 175 | 158 | 178 | 178 | 168 | **173.9** |
| 75-76 . | 149 | 142 | 146 | 133 | 449 | 229 | 163 | 154 | 145 | 168 | 187 | 172 | **162.6** |
| 76-77* . | 178 | 165 | 161 | 183 | 442 | 232 | 176 | 185 | 165 | 171 | 191 | 169 | **181.5** |
| Average of Weeks : | | | | | | | | | | | | | |
| 1971-72 . | 101 | 101 | 103 | 99 | 115 | 106 | 110 | 118 | 110 | 102 | 105 | 105 | **105.6** |
| 72-73 . | 111 | 111 | 120 | 108 | 124 | 110 | 122 | 150 | 113 | 105 | 114 | 112 | **116.2** |
| 73-74 . | 142 | 137 | 142 | 147 | 225 | 131 | 140 | 171 | 135 | 116 | 139 | 123 | **139.7** |
| 74-75 . | 178 | 172 | 196 | 164 | 424 | 198 | 169 | 187 | 160 | 169 | 173 | 156 | **174.9** |
| 75-76 . | 166 | 164 | 174 | 140 | 440 | 219 | 171 | 181 | 147 | 176 | 185 | 173 | **173.0** |
| 76-77* . | 167 | 155 | 153 | 168 | 443 | 231 | 175 | 189 | 155 | 171 | 190 | 170 | **176.4** |
| 1975-76 : | | | | | | | | | | | | | |
| April . | 172 | 171 | 195 | 147 | 420 | 206 | 173 | 183 | 155 | 180 | 180 | 173 | **175.4** |
| May . | 176 | 175 | 195 | 148 | 428 | 206 | 175 | 193 | 155 | 179 | 178 | 173 | **178.2** |
| June . | 176 | 175 | 194 | 146 | 428 | 206 | 175 | 194 | 152 | 178 | 178 | 173 | **177.8** |
| July . | 172 | 173 | 187 | 141 | 429 | 215 | 173 | 187 | 149 | 175 | 183 | 173 | **176.0** |
| August . | 172 | 172 | 185 | 144 | 430 | 218 | 175 | 197 | 145 | 176 | 188 | 173 | **177.6** |
| September . | 168 | 167 | 181 | 139 | 434 | 220 | 179 | 209 | 145 | 176 | 188 | 173 | **177.5** |
| October . | 166 | 165 | 173 | 136 | 458 | 221 | 179 | 212 | 146 | 175 | 187 | 173 | **177.2** |
| November . | 165 | 163 | 166 | 136 | 457 | 222 | 172 | 188 | 143 | 175 | 187 | 172 | **173.5** |
| December . | 162 | 159 | 159 | 136 | 452 | 229 | 165 | 160 | 144 | 174 | 187 | 171 | **169.1** |
| January . | 157 | 152 | 157 | 137 | 453 | 229 | 164 | 154 | 145 | 174 | 187 | 172 | **166.4** |
| February . | 154 | 149 | 152 | 134 | 449 | 229 | 163 | 151 | 145 | 173 | 188 | 172 | **164.8** |
| March . | 150 | 143 | 146 | 132 | 449 | 229 | 162 | 150 | 145 | 171 | 187 | 172 | **162.6** |
| 1976-77 : | | | | | | | | | | | | | |
| April . | 153 | 146 | 146 | 139 | 443 | 229 | 166 | 165 | 145 | 170 | 188 | 171 | **166.2** |
| May . | 158 | 151 | 144 | 145 | 443 | 229 | 168 | 171 | 147 | 170 | 189 | 171 | **169.3** |
| June . | 161 | 153 | 146 | 150 | 443 | 230 | 171 | 180 | 147 | 170 | 189 | 171 | **171.5** |
| July . | 167 | 157 | 153 | 162 | 443 | 230 | 177 | 200 | 152 | 171 | 191 | 171 | **177.6** |
| August . | 168 | 158 | 153 | 164 | 443 | 230 | 179 | 203 | 153 | 171 | 191 | 171 | **178.5** |
| September . | 168 | 156 | 151 | 170 | 443 | 230 | 181 | 210 | 154 | 171 | 191 | 170 | **179.5** |
| October . | 166 | 153 | 151 | 170 | 443 | 231 | 178 | 200 | 157 | 171 | 191 | 170 | **177.7** |
| November . | 167 | 154 | 153 | 172 | 443 | 231 | 176 | 189 | 158 | 171 | 191 | 169 | **176.8** |
| December . | 162 | 154 | 154 | 176 | 443 | 232 | 176 | 188 | 159 | 172 | 191 | 170 | **177.3** |
| January . | 172 | 156 | 159 | 186 | 442 | 232 | 175 | 183 | 161 | 173 | 191 | 170 | **178.5** |
| February* . | 177 | 160 | 162 | 191 | 443 | 232 | 177 | 191 | 162 | 172 | 191 | 170 | **181.7** |
| March* . | 178 | 164 | 162 | 186 | 442 | 232 | 177 | 190 | 164 | 171 | 191 | 169 | **182.0** |

*Provisional

5.2 : INDEX NUMBERS OF WHOLESALE PRICES—SELECTED COMMODITIES/COMMODITY GROUPS

(Base : 1970-71 = 100)

| | Rice | Wheat | Pulses | Raw Cotton | Raw Jute | Groundnuts | Coal | Mineral Oils | Sugar, Khandsari and Gur | Edible Oils | Cotton Yarn | Cotton Cloth (Mills) | Jute, Hemp & Mesta Textiles | Fertilizers | Cement | Iron & Steel & Ferro Alloys |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Weight | 5.13 | 3.42 | 2.18 | 2.25 | 0.43 | 1.82 | 1.04 | 4.91 | 7.24 | 3.72 | 1.38 | 3.80 | 1.22 | 1.25 | 0.70 | 3.47 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| Last Week of : | | | | | | | | | | | | | | | | |
| 1971–72 . . . | 105 | 103 | 118 | 83 | 103 | 83 | 111 | 112 | 164 | 86 | 120 | 114 | 118 | 104 | 107 | 112 |
| 72–73 . . . | 121 | 110 | 150 | 103 | 120 | 131 | 111 | 114 | 177 | 116 | 133 | 120 | 108 | 107 | 109 | 119 |
| 73–74 . . . | 162 | 120 | 199 | 178 | 184 | 159 | 122 | 236 | 172 | 161 | 176 | 150 | 159 | 126 | 117 | 169 |
| 74–75 . . . | 189 | 189 | 196 | 137 | 105 | 147 | 144 | 248 | 189 | 155 | 151 | 170 | 145 | 222 | 169 | 178 |
| 75–76 . . . | 147 | 153 | 148 | 144 | 131 | 95 | 198 | 267 | 181 | 103 | 144 | 158 | 132 | 190 | 172 | 190 |
| 76–77* . . . | 157 | 159 | 172 | 209 | 142 | 175 | 198 | 268 | 182 | 168 | 196 | 171 | 132 | 179 | 174 | 193 |
| Average of Weeks : | | | | | | | | | | | | | | | | |
| 1971–72 . . . | 103 | 100 | 111 | 108 | 96 | 88 | 102 | 108 | 141 | 88 | 118 | 111 | 114 | 101 | 105 | 106 |
| 72–73 . . . | 116 | 107 | 138 | 92 | 110 | 104 | 111 | 112 | 188 | 99 | 123 | 115 | 111 | 106 | 110 | 118 |
| 73–74 . . . | 140 | 108 | 177 | 138 | 99 | 166 | 122 | 142 | 192 | 148 | 152 | 134 | 120 | 114 | 112 | 143 |
| 74–75 . . . | 183 | 183 | 216 | 169 | 104 | 173 | 144 | 240 | 200 | 172 | 178 | 173 | 158 | 203 | 148 | 171 |
| 75–76 . . . | 179 | 160 | 182 | 136 | 117 | 129 | 184 | 257 | 214 | 135 | 141 | 162 | 131 | 215 | 171 | 184 |
| 76–77* . . . | 157 | 152 | 146 | 197 | 127 | 142 | 198 | 268 | 218 | 143 | 178 | 166 | 125 | 187 | 174 | 187 |
| 1975–76 : | | | | | | | | | | | | | | | | |
| April . . . | 193 | 172 | 196 | 137 | 106 | 155 | 144 | 248 | 199 | 162 | 151 | 167 | 140 | 226 | 170 | 178 |
| May . . | 199 | 165 | 196 | 139 | 111 | 162 | 144 | 248 | 218 | 164 | 152 | 167 | 137 | 226 | 170 | 178 |
| June | 201 | 164 | 196 | 136 | 113 | 159 | 144 | 248 | 223 | 157 | 147 | 166 | 135 | 226 | 170 | 178 |
| July | 197 | 160 | 184 | 133 | 114 | 149 | 198 | 252 | 216 | 146 | 143 | 164 | 130 | 217 | 169 | 185 |
| August . . . | 197 | 159 | 185 | 137 | 113 | 155 | 198 | 255 | 234 | 149 | 138 | 163 | 126 | 216 | 169 | 185 |
| September . . . | 193 | 158 | 188 | 136 | 113 | 135 | 198 | 255 | 261 | 140 | 131 | 163 | 131 | 216 | 169 | 185 |
| October . . . | 186 | 156 | 186 | 131 | 112 | 121 | 198 | 255 | 272 | 134 | 130 | 163 | 128 | 214 | 172 | 185 |
| November . . . | 175 | 155 | 184 | 128 | 113 | 115 | 198 | 255 | 230 | 129 | 132 | 157 | 128 | 214 | 172 | 186 |
| December . . . | 160 | 158 | 175 | 132 | 116 | 109 | 198 | 267 | 185 | 118 | 135 | 157 | 125 | 209 | 172 | 186 |
| January . . . | 153 | 160 | 184 | 144 | 126 | 104 | 198 | 267 | 175 | 114 | 144 | 157 | 126 | 207 | 172 | 186 |
| February . . . | 148 | 157 | 166 | 143 | 132 | 93 | 198 | 267 | 175 | 105 | 147 | 157 | 130 | 207 | 172 | 186 |
| March . . . | 145 | 153 | 152 | 141 | 132 | 93 | 198 | 267 | 175 | 102 | 144 | 157 | 131 | 199 | 172 | 186 |
| 1976–77 : | | | | | | | | | | | | | | | | |
| April . . . | 147 | 152 | 141 | 158 | 134 | 100 | 198 | 267 | 199 | 109 | 146 | 157 | 129 | 190 | 172 | 187 |
| May . . . | 150 | 144 | 131 | 175 | 132 | 102 | 198 | 267 | 209 | 106 | 157 | 158 | 123 | 190 | 172 | 187 |
| June . . . | 153 | 146 | 127 | 184 | 128 | 111 | 198 | 267 | 221 | 109 | 159 | 158 | 118 | 190 | 172 | 187 |
| July . . . | 160 | 148 | 137 | 201 | 120 | 141 | 198 | 268 | 245 | 129 | 177 | 162 | 121 | 190 | 174 | 187 |
| August . . . | 163 | 149 | 137 | 198 | 116 | 148 | 198 | 268 | 248 | 135 | 178 | 166 | 121 | 188 | 174 | 187 |
| September . . . | 162 | 148 | 136 | 201 | 115 | 158 | 198 | 268 | 255 | 145 | 176 | 168 | 121 | 188 | 174 | 187 |
| October . . . | 160 | 148 | 137 | 206 | 115 | 147 | 198 | 268 | 236 | 147 | 184 | 169 | 121 | 187 | 174 | 187 |
| November . . . | 160 | 150 | 144 | 207 | 119 | 134 | 198 | 268 | 215 | 149 | 186 | 169 | 121 | 186 | 174 | 187 |
| December . . . | 158 | 154 | 147 | 202 | 126 | 144 | 198 | 268 | 204 | 159 | 189 | 170 | 125 | 186 | 174 | 187 |
| January . . . | 156 | 162 | 165 | 214 | 133 | 163 | 198 | 268 | 187 | 171 | 190 | 170 | 129 | 186 | 174 | 187 |
| February* . . . | 157 | 163 | 173 | 214 | 140 | 180 | 198 | 268 | 195 | 181 | 190 | 170 | 136 | 180 | 174 | 187 |
| March* . . . | 156 | 162 | 175 | 209 | 141 | 177 | 198 | 268 | 196 | 176 | 194 | 171 | 133 | 179 | 174 | 187 |

*Provisional

## 5.3 : ALL INDIA CONSUMER PRICE INDEX NUMBERS

| | WORKING CLASS | | | | Urban Non-manual Employees |
|---|---|---|---|---|---|
| | Food Index | | General Index | | |
| | 1949=100 | 1960=100 | 1949=100 | 1960=100 | General Index 1960=100 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Last month of : | | | | | |
| 1965-66 | 177 | | 174 | | 135 |
| 1970-71 | 226 | 195 | 224 | 184 | 174 |
| 1971-72 | 237 | 205 | 236 | 194 | 184 |
| 1972-73 | 273 | 236 | 263 | 216 | 199 |
| 1973-74 | 253 | 305 | 334 | 275 | 238 |
| 1974-75 | 416 | 359 | 390 | 321 | 277 |
| 1975-76 | 343 | 296 | 348 | 286 | 265 |
| 1976-77 | 384 | 332 | 379 | 312 | 285 |
| Average of months : | | | | | |
| 1965-66 | 174 | | 169 | | 132 |
| 1970-71 | 233 | 202 | 226 | 186 | 174 |
| 1971-72 | 237 | 205 | 233 | 192 | 180 |
| 1972-73 | 258 | 223 | 251 | 207 | 192 |
| 1973-74 | 323 | 279 | 304 | 250 | 221 |
| 1974-75 | 414 | 358 | 385 | 317 | 270 |
| 1975-76 | 396 | 242 | 380 | 313 | 277 |
| 1976-77 | 367 | 317 | 366 | 301 | 277 |
| 1975-76 : | | | | | |
| April | 418 | 361 | 393 | 323 | 278 |
| May | 424 | 366 | 397 | 327 | 281 |
| June | 426 | 368 | 399 | 328 | 283 |
| July | 418 | 361 | 394 | 324 | 280 |
| August | 413 | 357 | 390 | 321 | 280 |
| September | 410 | 354 | 388 | 319 | 280 |
| October | 405 | 350 | 384 | 316 | 280 |
| November | 400 | 346 | 383 | 315 | 280 |
| December | 382 | 330 | 372 | 306 | 276 |
| January | 366 | 316 | 362 | 298 | 271 |
| Feburary | 352 | 304 | 352 | 290 | 267 |
| March | 343 | 296 | 348 | 286 | 265 |
| 1976-77 : | | | | | |
| April | 348 | 301 | 351 | 289 | 267 |
| May | 350 | 302 | 352 | 290 | 268 |
| June | 352 | 304 | 354 | 291 | 270 |
| July | 362 | 313 | 361 | 297 | 275 |
| August | 363 | 314 | 362 | 298 | 277 |
| September | 369 | 319 | 367 | 302 | 279 |
| October | 373 | 322 | 369 | 304 | 280 |
| November | 375 | 324 | 372 | 306 | 280 |
| December | 374 | 323 | 372 | 306 | 280 |
| January | 375 | 324 | 373 | 307 | 282 |
| February | 380 | 328 | 377 | 310 | 284 |
| March | 384 | 332 | 379 | 312 | 285 |

Note : New Series of All India Index on base 1960=100 has been introduced with effect from August 1968. The interim series on base 1949=100 has been simultaneously discontinued. Index Numbers from August 1968 on base 1949=100 have been estimated by equating 100 of new series to 121.54 of interim series in regard to General Index and 115.74 in regard to Food Index.

5.4 : INDEX NUMBERS OF WHOLESALE PRICES—RELATIVE PRICES OF MANUFACTURED PRODUCTS AND AGRICULTURAL (INCLUDING ANIMAL HUSBANDRY) PRODUCTS

(Base : 1970-71 = 100)

| | General Index of Wholesale Prices | Index for Manufactured products | Index for Agricultural products* | Prices of manufactured products as per cent of the prices of Agricultural products (col. (3) ÷col. (4) |
|---|---|---|---|---|
| Weight | 100.00 | 49.87 | 40.42 | |
| (1) | (2) | (3) | (4) | (5) |
| Last month of : | | | | |
| 1971–72 | 108.1 | 114.2 | 100.1 | 114.1 |
| 1972–73 | 121.9 | 125.6 | 118.8 | 105.7 |
| 1973–74 | 157.5 | 150.5 | 151.8 | 99.1 |
| 1974–75 | 174.6 | 170.0 | 165.8 | 102.5 |
| 1975–76 | 162.6 | 162.3 | 140.4 | 115.6 |
| 1976–77(P) | 182.0 | 177.0 | 169.6 | 104.4 |
| Average of months | | | | |
| 1971–72 | 105.6 | 109.5 | 100.4 | 109.1 |
| 1972–73 | 116.2 | 121.9 | 110.3 | 110.5 |
| 1973–74 | 139.7 | 139.5 | 139.2 | 100.2 |
| 1974–75 | 174.9 | 168.8 | 169.9 | 99.3 |
| 1975–76 | 173.0 | 171.2 | 157.3 | 108.8 |
| 1976–77(P) | 176.4 | 175.1 | 158.4 | 110.5 |
| 1975–76 : | | | | |
| April | 175.4 | 172.6 | 164.8 | 104.7 |
| May | 178.2 | 175.4 | 168.2 | 104.3 |
| June | 177.8 | 174.8 | 167.7 | 104.2 |
| July | 176.0 | 172.9 | 164.3 | 105.2 |
| August | 177.6 | 175.1 | 164.4 | 106.5 |
| September | 177.5 | 178.6 | 159.3 | 112.1 |
| October | 177.2 | 179.2 | 157.0 | 114.1 |
| November | 173.5 | 172.3 | 156.2 | 110.3 |
| December | 169.1 | 165.0 | 152.8 | 108.0 |
| January | 166.4 | 163.5 | 148.1 | 110.4 |
| February | 164.8 | 162.8 | 145.3 | 112.0 |
| March | 162.6 | 162.3 | 140.4 | 115.6 |
| 1976–77 | | | | |
| April | 166.2 | 166.3 | 144.4 | 115.2 |
| May | 169.3 | 168.4 | 149.2 | 112.9 |
| June | 171.5 | 170.8 | 151.9 | 112.4 |
| July | 177.6 | 177.4 | 158.5 | 112 9 |
| August | 178.5 | 178.6 | 159.3 | 112.1 |
| September | 179.5 | 180.6 | 159.4 | 113.3 |
| October | 177.7 | 178.3 | 157.7 | 113.1 |
| November | 176.8 | 175.7 | 158.5 | 110.9 |
| December | 177.3 | 175.7 | 159.7 | 110.0 |
| January | 178.5 | 174.9 | 163.7 | 106.8 |
| February(P) | 181.7 | 177.2 | 168.5 | 105.2 |
| March(P) | 182.0 | 177.0 | 169.6 | 104.4 |

(P) Provisional

*Composite Index for the groups Food Articles and Non-food Articles of the major group Primary Articles.

## 6.1 : INDIA'S FOREIGN EXCHANGE RESERVES

(Rs. crores)

| End of | Reserves | | | Transactions with I.M.F. | | |
|---|---|---|---|---|---|---|
| | Gold* (In Rs. crores) | SDRs (In millions of SDRs) | Foreign exchange (In Rs. crores) | Drawings | Repurchases | Outstanding Repurchase Obligations (In Rs. crores) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1950-51 | 117.8 | .. | 911.4 | .. | .. | 47.62 |
| 1955-56 | 117.8 | .. | 784.6 | .. | 7.14 | 5.95 |
| 1956-57 | 117.8 | .. | 563.3 | 60.71 | 5.95 | 60.71 |
| 1957-58 | 117.8 | .. | 303.4 | 34.52 | .. | 95.24 |
| 1958-59 | 117.8 | .. | 261.1 | .. | .. | 95.24 |
| 1959-60 | 117.8 | .. | 245.1 | .. | 23.81 | 71.43 |
| 1960-61 | 117.8 | .. | 185.8 | .. | 10.71 | 60.72 |
| 1961-62 | 117.8 | .. | 179.5 | 119.05 | 60.72 | 119.05 |
| 1962-63 | 117.8 | .. | 177.3 | 11.90 | .. | 130.95 |
| 1963-64 | 117.8 | .. | 188.0 | .. | 23.81 | 107.14 |
| 1964-65 | 133.8 | .. | 115.9 | 47.62 | 47.62 | 107.14 |
| 1965-66 | 115.9 | .. | 182.1 | 65.47 | 35.71 | 136.90 |
| 1966-67 | 182.5 | .. | 295.9 | 89.29 (187.5) | 43.09 (57.5) | 313.13 (417.5) |
| 1967-68 | 182.5 | .. | 356.1 | 67.50 | 43.13 | 337.50 |
| 1968-69 | 182.5 | .. | 394.2 | .. | 58.50 | 279.00 |
| 1969-70 | 182.5 | 122.7 | 546.4 | .. | 125.25 | 153.75 |
| 1970-71 | 182.5 | 148.9 | 438.1 | . | 153.75 | .. |
| 1971-72 | 182.5 | 247.7 | 480.4 | .. | .. | .. |
| 1972-73 | 182.5 | 246.5 | 478.9 | .. | .. | .. |
| 1973-74 | 182.5 | 244.9 | 580.8 | 62.0 | .. | 62.0 |
| 1974-75 | 182.5 | 234.9 | 610.5 | 484.7 | .. | 546.7 |
| 1975-76 | 182.5 | 202.8 | 1491.7 | 207.1 | .. | 753.8 |
| 1975-76 | | | | | | |
| June | 182.5 | 226.3 | 538.3 | .. | .. | 546.7 |
| September | 182.5 | 220.3 | 815.8 | 207.1 | .. | 753.8 |
| December | 182.5 | 212.0 | 754.3 | .. | .. | 753.8 |
| March | 182.5 | 202.8 | 1491.7 | .. | .. | 753.8 |
| 1976-77 | | | | | | |
| April | 182.5 | 198.5 | 1335.4 | .. | 64.7 | 689.1 |
| May | 182.5 | 198.5 | 1595.1 | .. | .. | 689.1 |
| June | 182.5 | 189.6 | 1751.2 | .. | .. | 689.1 |
| July | 182.5 | 189.6 | 1945.0 | .. | .. | 689. 1 |

*Contd.*

## 6.1 : INDIA'S FOREIGN EXCHANGE RESERVES

(Rs. crores)

| End of | Reserves | | | Transactions with I.M.F. | | |
|---|---|---|---|---|---|---|
| | Gold* (in Rs. crores) | SDRs (in millions of SDRs) | Foreign exchange (in Rs. crores) | Drawings | Repurchases | Outstanding Repurchase Obligations (In Rs. crores) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| August | 182.5 | 189.6 | 2082.9 | .. | .. | 689.1 |
| September** | 182.5 | 187.8 | 1931.2 | .. | 238.1 | 451.0 |
| October** | 182.5 | 187.8 | 2023.8 | .. | .. | 451.0 |
| November** | 182.5 | 196.8 | 2220.9 | .. | .. | 451.0 |
| December** | 182.5 | 189.1 | 2298.5 | .. | .. | 451.0 |
| January** | 187.8 | 189.1 | 2389.7 | .. | .. | 451.0 |
| February** | 187.8 | 189.1 | 2638.3 | .. | .. | 451.0 |
| March** | 187.8 | 187.4 | 2863.0 | .. | .. | 451.0 |

*Gold is valued at Rs. 53.58 per 10 grams up to May 1966 and at Rs. 84.39 per 10 grams thereafter.

Holdings of Canadian Dollars from June 1970 to June 1972 are valued at the monthly average of spot buying and selling rates in New York. Other foreign exchanges are valued at the par values/Central rates upto June 1972 except for the holdings of Deutsche Marks from May to November 1971, and Yen and Pound Sterling from September to November 1971 which are valued at the monthly averages of buying and selling rates in London. From July 1972 onwards holdings in sterling are valued at the average of Bank's spot buying and selling rates; other foreign exchange holdings, including those in Canadian Dollars are valued at cross rates based on the monthly averages of spot buying and selling rates in London upto April, 1974 and on the basis of the averages of spot buying and selling rates in London from May 1974.

**Provisional

NOTES : 1. Figures below the line are not comparable with those above the line due to devaluation of rupees in June, 1966.

2. Data on the transactions with I.M.F. shown in brackets for the year 1966-67 are in millions of U.S. Dollars at the rate of Rs. 7.50 per U.S. Dollar.

3. The rupee equivalent of outstanding repurchase obligations is subject to fluctuation on account of variation in SDR rates.

## 6.2 : INDIA'S BALANCE OF PAYMENTS (ADJUSTED)*

(Rs. crores)

| | 1961-62 Final | 1965-66 Final | 1966-67 Final | 1970-71 Preliminary | 1971-72 Preliminary | 1972-73 Preliminary | 1973-74 Preliminary | 1974-75 Preliminary |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Imports[1]—Imports c.i.f. | 996.3 | 1367.9 | 1991.1 | 1720.4 | 1993.6 | 2146.5 | 2729.3 | 4156.9 |
| (a) PL 480 Title I** | 86.3 | 250.3 | 309.0 | 49.9 | 8.6 | 0.1 | .. | .. |
| (b) Others | 910.0 | 1117.6 | 1682.1 | 1670.5 | 1985.0 | 2146.4 | 2729.3 | 4156.9 |
| 2. Exports—f.o.b. | 668.3 | 784.5 | 1086.5 | 1402.7 | 1555.4 | 1895.5 | 2350.7 | 3179.7 |
| 3. Trade Balance (2—1) | —328.0 | —583.4 | —904.6 | —317.7 | —438.2 | —251.0 | —378.6 | —977.2 |
| 4. Non-monetary gold movement (net) | .. | .. | .. | 13.1 | .. | .. | .. | .. |
| 5. Invisibles— | | | | | | | | |
| (i) Receipts[2] | 173.5 | 206.2 | 260.6 | 333.6 | 366.3 | 388.6 | 484.8 | 775.9 |
| (ii) Payments | 203.0 | 272.1 | 398.8 | 502.8 | 503.7 | 526.7 | 561.2 | 559.3 |
| of which interest and service payments on foreign loans and credit[6] | (46.0) | (94.4) | (150.2) | (203.0) | (198.7) | (217.9) | (241.3) | (216.7) |
| (iii) Net | —29.5 | —65.9 | —138.2 | —169.2 | —137.4 | —138.1 | —76.4 | 216.6 |
| 6. Current Account (net) | —357.5 | —649.3 | —1042.8 | —473.8 | —575.6 | —389.1 | —455.0 | —760.6 |
| 7. Capital transactions— | | | | | | | | |
| (a) Private[3]— | | | | | | | | |
| (i) Receipts | 30.4 | 34.9 | 24.5 | 15.7 | 13.4 | 9.9 | 7.9 | 10.9 |
| (ii) Payments | 36.4 | 49.7 | 57.5 | 29.8 | 21.2 | 23.6 | 32.9 | 23.7 |
| (iii) Net | —6.0 | —14.8 | —33.0 | —14.1 | —7.8 | —13.7 | —25.0 | —12.8 |
| (b) Government[4]— | | | | | | | | |
| (i) Receipts | 108.4 | 178.6 | 158.3 | 286.4 | 231.9 | 194.7 | 330.1 | 481.2 |
| (ii) Payments | 96.7 | 166.4 | 72.5 | 278.7 | 98.7 | 190.3 | 264.6 | 735.6 |
| (iii) Net | 11.7 | 12.2 | 85.8 | 7.7 | 133.2 | 4.4 | 65.5 | —254.4 |
| (c) Amortisation Payments[6] (gross) | —60.3 | —84.7 | —143.8 | —231.0 | —249.7 | —286.8 | —297.6 | —269.8 |
| (d) Repurchase of rupees from I.M.F. | —60.7 | —35.7 | —43.1 | —154.0 | .. | .. | .. | .. |
| (e) Banking capital[5] (net) | —2.5 | 2.6 | 5.7 | 1.2 | 15.5 | —7.0 | 10.9 | —47.3 |
| 8. Errors and Omissions | 7.8 | —12.4 | 13.4 | —78.7 | —65.2 | —31.6 | —207.5 | —296.1 |
| 9. Total deficit (6 to 8) | —467.5 | —782.1 | —1157.8 | —942.7 | —749.6 | —723.8 | —908.7 | —1641.0 |
| Total deficit financed by : | | | | | | | | |
| 10. External Assistance— | | | | | | | | |
| (a) Loans (excluding PL 480 rupee loans) | 225.3 | 471.1 | 598.4 | 632.2 | 651.9 | 611.8 | 859.4 | 1103.8 |
| (b) Grants (excluding PL 480 Title I grants) | 30.5 | 43.5 | 124.6 | 96.5 | 112.9 | 78.5 | 71.2 | 59.7 |
| (c) PL 480 Title I (gross) | 86.3 | 250.3 | 309.0 | 49.9 | 8.6 | 0.1 | .. | .. |
| Total (a+b+c) | 342.1 | 764.9 | 1032.0 | 778.6 | 773.4 | 690.4 | 930.6 | 1163.5 |

## 6.2 : INDIA'S BALANCE OF PAYMENTS (ADJUSTED)*

(Rs. crores)

| | 1961-62 Final | 1965-66 Final | 1966-67 Final | 1970-71 Prelimi-nary | 1971-72 Prelimi-nary | 1972-73 Preiimi-nary | 1973-74 Prelimi-nary | 1974-75 Prelimi-nary |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 11. Drawings from the IMF (Gross) | 119.1 | 65.5 | 89.3 | .. | .. | .. | 62.0 | 484.8 |
| 12. Allocation of SDRs . . | .. | .. | .. | 75.4 | 74.7 | .. | .. | .. |
| 13. Decline in reserves (+)/ increase (—) . . . | 6.3 | —48.3 | 36.5 | 88.7 | —98.5 | 33.4 | —83.9 | —7.3 |
| **Total (10 to 13) . . .** | **467.5** | **782.1** | **1157.8** | **942.7** | **749.6** | **723.8** | **908.7** | **1641.0** |

NOTE :— Figures shown in this table for some items do not correspond with the similar statistics published by the Reserve Bank of India. The difference is due to adjustments made in the above table in receipts and payments in respect of PL 480 assistance which have been grouped together under External Assistance and imports respectively, and excluded from other heads of account. The presentation of balance of payments statistics in the table above also differs from adjusted balance of payments tables in issues of the Economic Survey prior to 1966-67. In the table above, interest and service payments on foreign loans and credits (unlike in those issues) are inclusive of payments in respect of loans repayable in rupees.

* The rupee equivalent of all foreign currency transactions upto end-May 1966 has been arrived at by applying the pre-devaluation exchange rates and of those during the subsequent period by using the current exchange rates.

** PL 480 Title I shown under imports item 1(a) and under external assistance item 10(c) represents the commodity assistance which is payable in rupees. PL 480 convertible currency assistance is included in item 10(a) and imports there-against in item 1(b)

1. Exclude freight on PL 480 imports initially borne by India but subsequently refunded by the U.S. Authorities.
2. Exclude receipts on account of freight on PL 480 imp orts initially borne by India but subsequently refunded by the U.S. Authorities and U.S. Embassy expenditure out of PL 480 Title I Funds and Miscellaneous receipts out of PL 665; these also exclude grants under Colombo Plan, PL 480 Title I, II and III etc.
3. Receipts by way of drawings on loans extended to private sector under the External Assistance Programme including loans out of Cooley Fund and correspondingly amortisation payments are excluded from items 7a (i) and 7a(ii) and are included under items 10(a) and 7(c) respectively.
4. Include all Official Capital transactions not enumerated separately but exclude changes in PL 480/665 balances.
5. The net movement shown here has been adjusted to exclude changes in Cooley Fund account balances arising out of disbursement by way of loans and transfers from and to other accounts.
6. Includes those payable in Rupees as follows :—

(Rs. crores)

| Payable in Rupees, other than R.P.A. | 1961-62 | 1965-66 | 1966-67 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Interest and service payments on foreign loans and credits . | 7.8 | 28.7 | 40.1 | 50.6 | 49.5 | 48.8 | 73.8 | Nil |
| 2. Amortisation payments . . | 4.1 | 14.7 | 25.3 | 34.5 | 46.2 | 36.0 | 35.5 | Nil |

NOTE :— Following the agreement of February 18, 1974, between the Government of India and the U.S.A. on the disposition of P.L. 480 and other funds, transaction in these accounts have been omitted. Interest and amortisation payments payable in rupees other than R.P.A are, therefore, Nil for 1974-75.

## 6.3 INDIA'S BALANCE OF PAYMENTS (ADJUSTED)

| | Third Plan Annual Average | | 1971-72P | | 1972-73P | | 1973-74P | | 1974-75P | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. crores | $ million | Rs. crores | $ million | Rs. crores | $ million | Rs. crores | $ million | Rs. crores | $ million |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. Imports[1] c.i.f. | 1209.6 | 2540.2 | 1993.6 | 2678.0 | 2146.5 | 2862.0 | 2729.3 | 3487.7 | 4156.9 | 5237.1 |
| (a) PL-480 Title I.** | 170.9 | 358.9 | 8.6 | 11.5 | 0.1 | 0.1 | .. | .. | .. | .. |
| (b) Others | 1038.7 | 2181.3 | 1985.0 | 2666.5 | 2146.4 | 2861.9 | 2729.3 | 3487.7 | 4156.9 | 5237.1 |
| 2. Exports—f.o.b. | 747.2 | 1569.1 | 1555.4 | 2090.9 | 1895.5 | 2527.3 | 2350.7 | 3014.3 | 3179.7 | 4003.0 |
| 3. Trade Balance (2—1) | —462.4 | —971.1 | —438.2 | —587.1 | —251.0 | —334.7 | —378.6 | —473.4 | —977.2 | —1234.1 |
| 4. Non-monetary gold movement (net) | 3.2 | 6.7 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5. Invisibles— | | | | | | | | | | |
| (i) Receipts[2] | 182.5 | 383.2 | 366.3 | 492.3 | 388.6 | 518.1 | 484.8 | 621.6 | 775.9 | 977.5 |
| (ii) Payments | 236.8 | 497.2 | 503.7 | 677.6 | 526.7 | 702.2 | 561.2 | 719.3 | 559.3 | 705.9 |
| of which interest and service payments on foreign loans and credits[6] | (68.4) | (143.6) | (198.7) | (267.4) | (217.9) | (290.5) | (241.3) | (307.7) | (216.7) | (273.6) |
| (iii) Net | —54.3 | —114.0 | —137.4 | —185.3 | —138.1 | —184.1 | —76.4 | —97.7 | 216.6 | 271.6 |
| **6. Current Accounts (net)** | **—513.5** | **—1078.4** | **—575.6** | **—772.4** | **—389.1** | **—518.8** | **—455.0** | **—571.1** | **—760.6** | **—962.5** |
| 7 Capital Transactions— | | | | | | | | | | |
| (a) Private[3]— | | | | | | | | | | |
| (i) Receipts | 34.4 | 72.2 | 13.4 | 17.9 | 9.9 | 13.2 | 7.9 | 10.1 | 10.9 | 13.7 |
| (ii) Payments | 41.6 | 87.3 | 21.2 | 28.5 | 23.6 | 31.5 | 32.9 | 42.0 | 23.7 | 29.9 |
| (iii) Net | —7.2 | —15.1 | —7.8 | —10.6 | —13.7 | —18.3 | —25.0 | —31.9 | —12.8 | —16.2 |
| (b) Government[4] | | | | | | | | | | |
| (i) Receipts | 99.5 | 208.9 | 231.9 | 311.7 | 194.7 | 259.6 | 330.1 | 421.9 | 481.2 | 606.1 |
| (ii) Payments | 72.6 | 152.4 | 98.7 | 132.6 | 190.3 | 253.7 | 264.6 | 343.2 | 735.6 | 925.5 |
| (iii) Net | 26.9 | 56.5 | 133.2 | 179.1 | 4.4 | 5.9 | 65.5 | 78.7 | —254.4 | —319.4 |
| (c) Amortisation payments[6] (gross) | —66.5 | —139.7 | —249.7 | —336.2 | —286.8 | —382.4 | —297.6 | —379.9 | —269.8 | —339.6 |
| (d) Repurchase of rupees from IMF | —33.6 | —70.5 | .. | .. | .. | .. | .. | .. | .. | .. |
| (e) Banking capital[5] (net) | —0.8 | —1.7 | 15.5 | 21.0 | —7.0 | —9.3 | 10.9 | 14.3 | —47.3 | —58.0 |
| 8. Errors and omissions | —20.3 | —42.6 | —65.2 | —86.4 | —31.6 | —42.1 | —207.5 | —264.4 | —296.1 | —368.4 |
| **. Total deficit (6 to 8)** | **—615.0** | **—1291.5** | **—749.6** | **—1005.5** | **—723.8** | **—965.0** | **—908.7** | **—1154.3** | **—1641.0** | **—2064.1** |

Contd.

## 6.3 INDIA'S BALANCE OF PAYMENTS (ADJUSTED)

| | Third Plan Annual Average | | 1971-72P | | 1972-73P | | 1973-74P | | 1974-75P | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. crores | $ million | Rs. crores | $ million | Rs. crores | $ million | Rs. crores | $ million | Rs. crores | $ million |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Total deficit financed by : | | | | | | | | | | |
| 10. External Assistance | | | | | | | | | | |
| (a) Loans (excluding PL 480 loans) . | 364.8 | 766.1 | 651.9 | 875.1 | 611.8 | 815.7 | 859.4 | 1083.6 | 1103.8 | 1392.3 |
| (b) Grants (excluding PL 480 Title I—grants) . . . . . | 29.3 | 61.5 | 112.6 | 151.6 | 78.5 | 104.7 | 71.2 | 90.9 | 59.7 | 75.3 |
| (c) PL 480 Title I (gross) . . . | 170.9 | 358.9 | 8.6 | 11.4 | 0.1 | 0.1 | .. | .. | .. | .. |
| **Total (a+b+c)** . . . . . | **565.0** | **1186.5** | **773.4** | **1038.1** | **690.4** | **920.5** | **930.6** | **1174.5** | **1163.5** | **1467.6** |
| 11. Drawings from the IMF (Gross) . . | 48.8 | 102.5 | .. | .. | .. | .. | 62.0 | 75.2 | 484.8 | 611.4 |
| 12. Allocation of SDRs . . . . . | .. | .. | 74.7 | 102.6 | .. | .. | .. | .. | .. | .. |
| 13. Decline in reserves (+)/increase(—) . | 1.2 | 2.5 | —98.5 | —135.2 | 33.4 | 44.5 | —83.9 | —95.4 | —7.3 | —14.9 |
| TOTAL 10 to 13 | 615.0 | 1291.5 | 749.6 | 1005.5 | 723.8 | 965.0 | 908.7 | 1154.3 | 1641.0 | 2064.1 |

For footnotes please refer to Table 6.2 P=Preliminary.

NOTE :—The dollar equivalents have been arrived at by applying the pre-devaluation exchange rates upto end—May 1966 and by using the current exchange rates thereafter.

## 6.4 INDIA'S BALANCE OF PAYMENTS : INVISIBLES ON CURRENT ACCOUNT

(Excluding Grants)

| | Third Plan Annual Average | | 1970-71P | 1971-72P | 1972-73P | 1973-74P | 1974-75P |
|---|---|---|---|---|---|---|---|
| | Rs. crores | $ million | Rs. crores | Rs. crores | Rs. crores | Rs. crores | Rs. crores |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. Foreign Travel — | | | | | | | |
| Receipts | 16.0 | 33.6 | 27.9@ | 31.5@ | 37.9@ | 56.5@ | 94.0@ |
| Payments | 11.0 | 23.1 | 17.8 | 19.5 | 19.3 | 17.0 | 15.1 |
| Net | 5.0 | 10.5 | 10.1 | 12.0 | 18.6 | 39.5 | 78.9 |
| 2. Transportation— | | | | | | | |
| Receipts | 52.9 | 111.1 | 106.5 | 111.7 | 121.7 | 144.0 | 216.3 |
| Payments | 28.7 | 60.3 | 78.4 | 68.3 | 71.0 | 107.4 | 132.6 |
| Net | 24.2 | 50.8 | 28.1 | 43.4 | 50.7 | 36.6 | 83.7 |
| 3. Insurance— | | | | | | | |
| Receipts | 8.4 | 17.6 | 11.7 | 13.5 | 16.7 | 21.1 | 27.3 |
| Payments | 5.4 | 11.3 | 12.2 | 18.5 | 12.2 | 13.6 | 13.9 |
| Net | 3.0 | 6.3 | —0.5 | —5.0 | 4.5 | 7.5 | 13.4 |
| 4. Investment Income— | | | | | | | |
| Receipts | 11.2 | 23.5 | 48.5 | 35.0 | 29.6 | 42.0@ | 94.0@ |
| Payments | 106.4 | 223.4 | 274.2 | 262.4 | 285.7 | 289.5@ | 253.7@ |
| of which interest and service payments on foreign loans and credits | (68.4) | (143.6) | (203.0) | (198.7) | (217.9) | (241.3)@ | (216.7)@ |
| Net | —95.2 | —199.9 | —225.7 | —227.4 | —256.1 | —247.5@ | —159.7@ |
| 5. Government not included elsewhere | | | | | | | |
| Receipts[1] | 15.1 | 31.7 | 16.7 | 15.9 | 21.5 | 23.4 | 34.7 |
| Payments[2] | 20.8 | 43.7 | 23.0 | 24.0 | 22.7 | 21.9 | 28.8 |
| Net | —5.7 | —12.0 | —6.3 | —8.1 | —1.2 | 1.5 | 5.9 |
| 6. Miscellaneous— | | | | | | | |
| Receipts[3] | 28.2 | 59.2 | 40.8 | 45.0 | 55.1 | 54.0 | 89.1 |
| Payments | 44.9 | 94.3 | 77.6 | 80.4 | 84.0 | 91.3 | 100.0 |
| Net | —16.7 | —35.1 | —36.8 | —35.4 | —28.9 | —37.3 | —10.9 |
| 7. Transfer Payments— | | | | | | | |
| (a) Official— | | | | | | | |
| Receipts | 0.7 | 1.5 | 1.0 | 1.9 | 2.0 | 1.4 | 0.3 |
| Payments[4] | 4.4 | 9.2 | 6.4 | 18.3 | 20.5 | 8.5 | 9.0 |
| Net | —3.7 | —7.7 | —5.4 | —16.4 | —18.5 | —7.1 | —8.7 |
| (b) Private— | | | | | | | |
| Receipts | 49.9 | 104.8 | 80.5 | 111.8 | 104.1 | 142.4 | 220.2 |
| Payments | 15.2 | 31.9 | 13.2 | 12.3 | 11.3 | 12.0 | 6.2 |
| Net | 34.7 | 72.9 | 67.3 | 99.5 | 92.8 | 130.4 | 214.0 |
| **8. TOTAL (1 to 7)** | | | | | | | |
| **RECEIPTS** | **182.5** | **383.2** | **333.6** | **366.3** | **388.6** | **484.8** | **775.9** |
| **PAYMENTS** | **236.8** | **497.2** | **502.8** | **503.7** | **526.7** | **561.2** | **559.3** |
| **NET** | **—54.3** | **—114.0** | **—169.2** | **—137.4** | **—138.1** | **—76.4** | **216.6** |

1. Exclude freight on PL 480 imports initially borne by India but subsequently refunded by the US authorities. Also exclude receipts from U.S. Embassy expenditure from PL 480 counterpart Funds.
2. Include Rs. 8.3 crores in each of the years from 1961-62 to 1963-64 paid to the IBRD as India's contribution to the Indus Basin Development Fund under the terms of the Indus Water Treaty.
3. Exclude receipts out of PL 665 Fund.
4. Include Rs. 8.3 Crores in 1964-65 and 1965-1966 paid to the I.B.R D. as India's Contribution to the Indus Basin Development Fund under terms of Indus Water Treaty.

NOTE : (i) This table is a break-down of item 5 in table 6.3

(ii) The rupee equivalent of all foreign currency transactions upto end—May 1966 has been arrived at by applying the predevaluation exchange rates and of those during the subsequent period by using the current exchange rates.

(iii) Constituent items may not always add upto total due to rounding

@ Provisional estimates

P = Preliminary

## 6.5 INDIA'S BALANCE OF PAYMENTS : SELECTED ITEMS OF CAPITAL ACCOUNT

| | Third Plan Annual Average | | 1970-71P | 1971-72P | 1972-73P | 1973-74P | 1974-75P |
|---|---|---|---|---|---|---|---|
| | Rs. crores | $ million | Rs. crores | Rs. crores | Rs. crores | Rs. crores | Rs. crores |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. Private (non-banking) | | | | | | | |
| Receipts | 34.4 | 72.2 | 15.7 | 13.4 | 9.9 | 7.9 | 10.9 |
| Payments | 41.6 | 87.3 | 29.8 | 21.2 | 23.6 | 32.9 | 23.7 |
| Net | —7.2 | —15.1 | —14.1 | —7.8 | —13.7 | —25.0 | —12.8 |
| (a) Long-term— | | | | | | | |
| Receipts | 29.1 | 61.1 | 14.5 | 12.6 | 9.4 | 7.3 | 10.4 |
| Payments | 35.0 | 73.5 | 27.5 | 18.9 | 22.5 | 30.5 | 21.9 |
| Net | —5.9 | —12.4 | —13.0 | —6.3 | —13.1 | —23.2 | —11.5 |
| (b) Short-term— | | | | | | | |
| Receipts | 5.3 | 11.1 | 1.2 | 0.8 | 0.5 | 0.6 | 0.5 |
| Payments | 6.6 | 13.8 | 2.3 | 2.3 | 1.1 | 2.4 | 1.8 |
| Net | —1.3 | —2.7 | —1.1 | —1.5 | —0.6 | —1.8 | —1.3 |
| 2. Banking (excluding RBI)— | | | | | | | |
| Receipts | 47.0 | 98.7 | 50.2 | 55.3 | 73.1 | 61.4 | 107.0 |
| Payments | 47.8 | 100.4 | 49.0 | 39.8 | 80.1 | 50.5 | 154.3 |
| Net | —0.8 | —1.7 | 1.2 | 15.5 | —7.0 | 10.9 | —47.3 |
| 3. Government Miscellaneous— | | | | | | | |
| Receipts[1] | 99.5 | 208.9 | 286.4 | 231.9 | 194.7 | 330.1 | 481.2 |
| Payments | 72.6 | 152.4 | 278.7 | 98.7 | 190.3 | 264.6 | 735.6 |
| Net | 26.9 | 56.5 | 7.7 | 133.2 | 4.4 | 65.5 | —254.4 |
| 4. Total of above items— | | | | | | | |
| **RECEIPTS** | **180.9** | **379.8** | **352.3** | **300.6** | **277.7** | **399.4** | 599.1 |
| **PAYMENTS** | **162.0** | **340.1** | **357.5** | **159.7** | **294.0** | **348.0** | 913.6 |
| **NET** | **18.9** | **39.7** | **—5.2** | **140.9** | **—16.3** | **51.4** | —314.5 |

1. Including amortisation receipts.

NOTES : (i) The break-down in this table is of items 7(a), 7(b) and 7(c) of table 6.3.

(ii) The rupee equivalent of all foreign currency transactions upto end—May 1966 has been arrived at by applying the predevaluation exchange rates and of those during the subsequent period by using the current exchange rates.

(iii) Constituent items may not always add up to total due to rounding.
P=Preliminary

## 6.6 : PRINCIPAL IMPORTS

(Rs. crores—post devaluation)

| Commodity | 1965-66 | 1969-70 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 | April—December 1976-77 | April—December 1975-76 |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| **I. Consumer Goods** | **507.2** | **261.0** | **131.2** | **80.8** | **473.1** | **763.8** | **1338.3** | **790.1** | **949.3** |
| Cereals & cereal preparations | 507.2 | 261.0 | 131.2 | 80.8 | 473.1 | 763.8 | **1338.3** | **790.1** | **949.3** |
| **II. Raw Materials and Intermediate Manufactures** | **776.6** | **757.5** | **1077.4** | **1092.4** | **1660.6** | **2863.8** | **2714.4** | **1955.6** | **2136.3** |
| (a) Cashew nuts (unprocessed) | 23.7 | 27.6 | 27.9 | 31.8 | 28.8 | 36.6 | 33.6 | 14.1 | 29.7 |
| (b) Copra | 9.9 | 2.8 | 1.7 | 0.7 | Neg. | Nil | Nil | 0.7 | Nil |
| (c) Crude rubber (including synthetic and reclaimed) | 3.5 | 9.6 | 3.6 | 3.7 | 4.1 | 7.0 | 6.8 | 5.7 | 5.1 |
| (d) Fibres | 121.6 | 111.1 | 138.2 | 114.9 | 92.8 | 67.1 | 72.7 | 112.9 | 58.7 |
| *of which*: | | | | | | | | | |
| (i) Raw wool | 8.1 | 16.5 | 11.8 | 8.9 | 16.1 | 26.3 | 24.5 | 19.1 | 20.0 |
| (ii) Raw cotton | 72.8 | 82.8 | 113.4 | 90.9 | 52.0 | 27.4 | 28.2 | 68.0 | 24.7 |
| (iii) Raw jute | 8.8 | 1.1 | Nil | 1.1 | 12.2 | 3.8 | 3.3 | 6.8 | 0.5 |
| (e) Petroleum, oil & lubricants | 107.5 | 137.9 | 194.1 | 204.0 | 560.3 | 1156.9 | 1225.7 | 930.4 | 911.3 |
| (f) Animal and vegetable oils and fats | 24.2 | 29.6 | 46.5 | 24.9 | 64.9 | 34.9 | 18.3 | 74.2 | 14.4 |
| (g) Fertilisers & Chemical products | 183.7 | 214.5 | 240.9 | 281.8 | 395.1 | 827.4 | 785.1 | 337.2 | 675.0 |
| *of which*: | | | | | | | | | |
| (i) Fertilisers & fertiliser materials | 81.4 | 117.3 | 111.3 | 145.7 | 226.8 | 588.9 | 556.3 | 158.8 | 504.8 |
| (ii) Chemical elements and compounds | 56.5 | 67.4 | 71.8 | 91.4 | 109.7 | 186.2 | 177.4 | 98.4 | 135.2 |
| (iii) Dyeing, tanning & colouring materials | 10.4 | 7.1 | 8.4 | 9.1 | 10.4 | 11.4 | 11.6 | 10.7 | 8.9 |
| (iv) Medicinal & pharmaceutical products | 13.8 | 18.3 | 26.6 | 23.2 | 26.4 | 34.2 | 36.2 | **31.6** | 26.7 |
| (v) Plastic materials, regenerated cellulose and artificial resins | 9.1 | 8.4 | 9.2 | 11.9 | 15.7 | 18.4 | 19.2 | 16.0 | 14.8 |
| (h) Pulp & waste paper | 8.8 | 12.5 | 9.6 | 10.1 | 9.3 | 9.8 | 16.3 | 4.5 | 14.5 |
| (i) Paper, paper board and manufactures thereof | 21.1 | 23.7 | 34.9 | 31.4 | 29.2 | 59.5 | 56.2 | 52.8 | 51.2 |
| (j) Non-metallic mineral manufactures | 10.0 | 32.2 | 40.0 | 54.2 | 86.3 | 62.2 | 96.3 | 131.4 | 67.9 |
| (k) Iron and steel | 154.3 | 81.5 | 237.6 | 225.8 | 249.5 | 423.7 | 305.6 | 168.0 | 236.4 |
| (l) Non-ferrous metals | 108.3 | 74.5 | 102.4 | 109.1 | 140.3 | 178.7 | 97.8 | 123.7 | 72.1 |
| **III. Capital Goods** | **803.7** | **403.2** | **482.7** | **550.8** | **673.5** | **723.3** | **910.7** | **700.6** | **690.3** |
| (a) Manufactures of metals | 28.6 | 7.3 | 12.1 | 18.8 | 21.9 | 27.6 | 28.9 | 20.9 | 23.4 |
| (b) Non-electrical machinery, apparatus and appliances | 525.7 | 280.4 | 270.9 | 297.9 | 426.6 | 403.5 | 564.5 | 470.9 | 408.3 |
| (c) Electrical machinery, apparatus and appliances | 138.3 | 64.3 | 105.1 | 134.0 | 130.0 | 161.0 | 187.2 | 119.2 | 150.6 |
| (d) Transport equipment | 111.1 | 51.2 | 94.6 | 100.1 | 95.0 | 131.2 | 130.1 | 89.6 | 108.0 |
| **IV. Others : Unclassified** | **130.9** | **160.4** | **133.2** | **143.4** | **148.2** | **167.9** | **194.4** | **145.5** | **140.3** |
| **TOTAL** | **2218.4** | **1582.1** | **1824.5** | **1867.4** | **2955.4** | **4518.8** | **5157.8*** | **3591.8** | **3916.2** |

* The value of imports for 1975-76 has been revised upward to Rs. 5265.2 crores. Commodity-wise break-up incorporating the revision is, however, not yet available.

Source : Monthly Statistics of Foreign Trade, D.G.C.I.&.S., Calcutta.

## 6.7 : PRINCIPAL EXPORTS

(Rs. crores—post devaluation)

| Commodity | Unit of Quantity | 1965-66 | | 1969-70 | | 1971-72 | | 1972-73 | | 1973-74 | | 1974-75 | | 1975-76 | | April—December | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | 1976-77 | | 1975-76 | |
| | | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 1. Jute manufactures | '000 tonnes | 900 | 288.0 | 571 | 206.7 | 671 | 265.3 | 581 | 250.0 | 563 | 227.5 | 589 | 296.8 | 516 | 248.3 | 312 | 137.6 | 386 | 187.5 |
| 2. Tea | Mill. kgs. | 197 | 180.9 | 174 | 124.5 | 207 | 156.3 | 193 | 147.3 | 192 | 146.0 | 230 | 228.1 | 212 | 236.8 | 185 | 216.2 | 160 | 179.8 |
| 3. Cotton fabrics | Value | .. | 87.4 | .. | 69.7 | .. | 76.6 | .. | 100.9 | .. | 195.1 | .. | 158.9 | .. | 158.7 | .. | 178.9 | .. | 99.0 |
| (i) Mill-made | Mill. sq. mtrs. | 513 | 74.3 | 406 | 62.4 | 382 | 66.6 | 449 | 84.4 | 653 | 162.7 | 370 | 129.7 | 415 | 119.4 | 414 | 142.6 | 250 | 73.5 |
| (ii) Handloom | Mill. metres | 40 | 13.1 | 27 | 7.3 | 29 | 10.0 | 47 | 16.5 | 68 | 32.4 | 50 | 29.3 | 58 | 39.4 | 52 | 36.3 | 38 | 25.5 |
| 4. Coir yarn and manufactures | '000 tonnes | 70 | 16.6 | 54 | 13.4 | 47 | 13.4 | 47 | 14.3 | 46 | 15.3 | 42 | 17.9 | 36 | 19.0 | 33 | 18.0 | 26 | 13.5 |
| 5. Iron ore | Mill. tonnes | 12 | 66.3 | 16 | 94.6 | 20 | 104.7 | 21 | 109.8 | 24 | 132.9 | 22 | 160.4 | 23 | 213.8 | 15 | 157.7 | 15 | 139.0 |
| 6. Oil cakes | '000 tonnes | 829 | 54.6 | 705 | 41.5 | 742 | 40.2 | 1001 | 74.8 | 1282 | 178.2 | 835 | 96.0 | 985 | 86.1 | 1201 | 141.2 | 641 | 55.0 |
| 7. Leather & leather manufactures (excluding footwear) | Value | .. | 44.8 | .. | 81.5 | .. | 90.8 | .. | 174.5 | .. | 172.2 | .. | 145.0 | .. | 201.3 | .. | 190.0 | .. | 133.4 |
| 8. Cashew kernels | Mill. kgs. | 51 | 43.1 | 61 | 57.4 | 60 | 61.3 | 66 | 68.8 | 52 | 74.4 | 65 | 118.2 | 54 | 96.1 | 47 | 95.4 | 45 | 80.6 |
| 9. Tobacco | Mill. kgs. | 59 | 33.3 | 56 | 33.4 | 61 | 45.1 | 98 | 63.9 | 81 | 70.9 | 78 | 82.2 | 79 | 98.4 | 74 | 87.7 | 68 | 87.8 |
| 10. Engineering goods | Value | .. | 26.2 | .. | 102.5 | .. | 122.3 | .. | 141.0 | .. | 201.7 | .. | 356.7 | .. | 408.7 | .. | 391.4 | .. | 285.6 |
| 11. Coffee | Mill. kgs. | 27 | 20.4 | 32 | 19.6 | 36 | 22.1 | 51 | 32.9 | 53 | 46.0 | 50 | 51.4 | 59 | 66.7 | 40 | 85.1 | 51 | 53.0 |
| 12. Mica | Mill. kgs. | 43 | 17.8 | 24 | 15.2 | 23 | 15.4 | 27 | 16.6 | 26 | 13.0 | 34 | 18.2 | 18 | 14.6 | 10 | 12.6 | 15 | 10.1 |
| 13. Sugar | '000 tonnes | 311 | 16.5 | 82 | 8.6 | 317 | 30.2 | 102 | 13.3 | 253 | 42.7 | 695 | 339.0 | 1201 | 472.3 | 370 | 103.2 | 726 | 309.0 |
| 14. Pepper | Mill. kgs. | 26 | 17.5 | 22 | 16.2 | 19 | 14.8 | 20 | 14.3 | 32 | 29.5 | 26 | 34.5 | 24 | 33.9 | 7 | 11.9 | 14 | 18.6 |
| 15. Manganese ore | '000 tonnes | 1352 | 17.4 | 1160 | 11.1 | 1047 | 10.6 | 832 | 8.7 | 794 | 9.4 | 1046 | 17.6 | 786 | 17.5 | 469 | 10.9 | 541 | 12.4 |
| 16. Hides & Skins—raw & fur skins | Value | .. | 15.0 | .. | 8.4 | .. | 0.7 | .. | 0.9 | .. | 1.5 | .. | 0.4 | .. | 0.2 | .. | 0.3 | .. | 0.1 |
| 17. Raw cotton | '000 tonnes | 36 | 15.3 | 36 | 14.7 | 32 | 16.3 | 38 | 21.6 | 55 | 32.4 | 20 | 15.2 | 51 | 38.8 | 30 | 26.6 | 22 | 16.2 |
| 18. Mineral fuel, lubricants etc. | Value | .. | 14.7 | .. | 9.5 | .. | 11.6 | .. | 32.0 | .. | 15.3 | .. | 20.4 | .. | 35.6 | .. | 20.9 | .. | 25.2 |
| 19. Iron & Steel (excluding ferro-manganese & ferro-alloys) | Value | .. | 13.1 | .. | 64.2 | .. | 25.5 | .. | 23.1 | .. | 26.2 | .. | 21.1 | .. | 68.2 | .. | 206.5 | .. | 37.9 |
| 20. Chemicals and allied products | Value | .. | 14.4 | .. | 22.2 | .. | 30.4 | .. | 35.3 | .. | 50.3 | .. | 92.9 | .. | 84.5 | .. | 79.8 | .. | 64.9 |
| 21. Fish & fish preparations | Mill. kgs. | 15 | 10.7 | 30 | 30.8 | 33 | 42.0 | 35 | 54.5 | 48 | 89.2 | 39 | 66.2 | 52 | 126.6 | 44 | 137.9 | 40 | 93.5 |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 22. Art silk fabrics . | Mill. metres | 45 | 7.6 | 15 | 3.6 | 25 | 7.5 | 25 | 9.6 | 78 | 28.3 | 29 | 18.4 | 26 | 15.1 | 37 | 21.1 | 18 | 10.5 |
| 23. Footwear . . | Mill. pairs | 9 | 8.2 | 12 | 9.0 | 15 | 11.6 | 14 | 12.6 | 14 | 13.3 | 18 | 20.3 | 13 | 21.2 | 11 | 20.1 | 9 | 13.3 |
| 24. Vegetable oils (essential & non-essential) . . | Value | .. | 10.1 | .. | 9.3 | .. | 11.5 | .. | 29.6 | .. | 37.9 | .. | 43.0 | .. | 37.2 | .. | 43.1 | .. | 33.0 |
| 25. Cotton apparel . | Value | .. | 4.5 | .. | 5.8 | .. | 14.0 | .. | 29.9 | .. | 67.4 | .. | 96.9 | .. | 144.9 | .. | 175.3 | .. | 83.4 |
| 26. Handicrafts . . | Value | .. | 40.8 | .. | 71.0 | .. | 81.7 | .. | 119.7 | .. | 173.6 | .. | 186.6 | .. | 224.1 | .. | 285.7 | .. | 152.2 |
| 27. Others . . . | Value | .. | 183.7 | .. | 268.9 | .. | 286.3 | .. | 370.9 | .. | 433.2 | .. | 626.6 | .. | 773.2 | .. | 691.6 | .. | 515.5 |
| **Total . . .** | Value | .. | **1268.9** | .. | **1413.3** | .. | **1608.2** | .. | **1970.8** | .. | **2523.4** | .. | **3328.8** | .. | **3941.6*** | .. | **3546.5** | .. | **2708.0** |

*The value of exports for 1975-76 has been revised upward to Rs. 4042.8 crores. Commodity-wise break-up incorporating the revision is, however, not yet available.

Source :—Monthly Statistics of Foreign Trade, D.G.C.I.&.S., Calcutta.

## 6.8: SHARE OF IMPORTS IN TOTAL ESTIMATED SUPPLIES

(a) Total estimated supplies
(b) Percentage of imports to total estimated supplies

| Commodity | Unit | | 1955-56 | 1960-61 | 1965-66 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. Foodgrains | (Million tonnes) | (a) | 71.9 | 84.5 | 86.9 | 107.2 | 104.8 | 103.1 | 104.2 | 114.2 | 116.8 |
| | | (b) | (1.7) | (4.7) | (9.7) | (2.8) | (1.8) | (0.8) | (4.3) | (4.9) | (6.3) |
| 2. Raw Cotton @ | (lakh bales of 180 Kgs. each) | (a) | 49.6 | 58.4 | 64.3 | 72.8 | 73.3 | 74.4 | 63.8 | 63.6 | 64.0 |
| | | (b) | (12.3) | (16.4) | (10.9) | (11.1) | (10.0) | (6.7) | (5.0) | (1.2) | (3.2) |
| 3. Sugar Mill Machinery | (Rs. lakhs) | (a) | 419 | 545 | 776 | 1398 | 1772 | 1828 | 2236 | 2705 | 3177 |
| | | (b) | (95.2) | (19.3) | (0.8) | (0.6) | (0.1) | (0.4) | (0.3) | (0.2) | (0.2) |
| 4. Textile Machinery (including spares and accessories) @@ | (Rs. lakhs) | (a) | 1233 | 3361 | 7507 | 6759 | 7990 | 8588 | 10971 | 14497 | 13705 |
| | | (b) | (67.6) | (69.1) | (37.9) | (13.2) | (15.9) | (19.1) | (15.6) | (12.4) | (3.5) |
| 5. Iron and Steel | ('000 tonnes) | (a) | 2162 | 3715 | 5416 | 5173 | 5864 | 6242 | 5482 | 6110 | 6487 |
| | | (b) | (39.9) | (35.7) | (16.7) | (13.4) | (22.9) | (19.6) | (18.5) | (19.6) | (8.9) |
| 6. Aluminium | ('000 tonnes) | (a) | 23.5 | 43.7 | 82.4 | 174.2 | 203.2 | 175.4 | 149.5 | 128.0 | 186.0 |
| | | (b) | (68.5) | (58.1) | (25.6) | (3.7) | (10.3) | (1.0) | (1.1) | (1.1) | (3.9) |
| 7. Soda Ash | ('000 tonnes) | (a) | 154 | 251.6 | 366.7 | 449.8 | 500.1 | 485.0 | 483.0 | 519.0 | 555.0 |
| | | (b) | (46.7) | (39.6) | (9.7) | (Neg.) | (2.2) | (0.6) | (0.5) | (0.6) | (Neg) |
| 8. Caustic Soda | ('000 tonnes) | (a) | 96 | 139.8 | 292.2 | 371.1 | 388.7 | 391.8 | 424.5 | 427.2 | 469.0 |
| | | (b) | (62.5) | (27.7) | (25.4) | (Neg.) | (1.3) | (0.2) | (1.3) | (0.3) | (Neg) |
| 9. Newsprint | ('000 tonnes) | (a) | 84 | 96 | 115 | 181 | 247 | 194 | 166 | 205 | 154 |
| | | (b) | (95.2) | (76.0) | (73.9) | (79.6) | (83.8) | (79.2) | (70.5) | (68.8) | (65.6) |
| 10. Paper and paper board etc. | ('000 tonnes) | (a) | 260 | 378 | 584 | 770 | 814 | 755 | 744 | 777 | 799 |
| | | (b) | (26.9) | (7.4) | (4.5) | (1.9) | (1.4) | (2.9) | (2.3) | (2.1) | (2.0) |
| 11. Ammonium Sulphate | ('000 tonnes) | (a) | 607 | 755 | 1273 | 989 | 1100 | 1243 | 1139 | 1356 | 1587 |
| | | (b) | (34.1) | (47.3) | (67.0) | (16.1) | (13.5) | (14.8) | (7.1) | (12.8) | (4.5) |
| 12. Man-made fibre and yarn@@@ | ('000 tonnes) | (a) | 31.9 | 84.2 | 125.5 | 191.6 | 193.1 | 203.3 | 185.1 | 205.8 | 204.5 |
| | | (b) | (20.7) | (25.4) | (6.0) | (10.0) | (5.9) | (4.6) | (3.1) | (3.1) | (5.4) |

NOTES :— (1) In case of raw cotton the total estimated supplies relate to the crop/agricultural years. For foodgrains total supplies have been estimated on the basis of production for agricultural years and imports on financial year basis.

(2) In the case of foodgrains and raw cotton the figures are three-years moving average of a year before, the year concerned and year after except for 1975-76 where the average refers to the years 1974-75 and 1975-76.

(3) Imports of Ammonium Sulphate relate to those imported for Central Fertilizer Pool.

@ Due to change in source of data, the figures from 1973-74 onwards are not strictly comparable with earlier years.

@@ Due to change in source of data the figures from 1965-66 are not strictly comparable with earlier figures.

@@@ Due to change in source of data, the figures from 1971-72 onwards are not strictly comparable with earlier figures.

## 7.1: OVERALL EXTERNAL ASSISTANCE

(Rs. crores)

| | Loans | Grants | Total (2+3) | PL 480/665 etc. assistance | | Grand Total |
|---|---|---|---|---|---|---|
| | | | | Repayable in rupees | Repayable in convertible currency | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| **A. AUTHORISATIONS :** | | | | | | |
| Upto the end of Third Plan | 3808.8 | 392.0 | 4200.8 | 1510.8 | .. | 5711.6 |
| 1966-67 | 1034.1 | 79.7 | 1113.8 | 392.7 | .. | 1506.5 |
| 1967-68 | 398.5 | 16.8 | 415.3 | 235.9 | 67.6 | 718.8 |
| 1968-69 | 753.1 | 68.4 | 821.5 | 71.6 | 53.7 | 946.8 |
| 1969-70 | 421.8 | 26.0 | 447.8 | 73.6 | 112.9 | 634.3 |
| 1970-71 | 705.4 | 56.5 | 761.9 | .. | .. | 761.9 |
| 1971-72 | 774.5 | 36.0 | 810.5 | 22.5 | 96.2 | 929.2 |
| 1972-73 | 639.6 | 36.6 | 676.2 | .. | .. | 676.2 |
| 1973-74 | 1129.5 | 41.1 | 1170.6 | .. | .. | 1170.6 |
| 1974-75 | 1481.4 | 189.8 | 1671.2 | .. | .. | 1671.2 |
| 1975-76 | 2212.8 | 440.7 | 2653.5 | .. | .. | 2653.5 |
| TOTAL | 13359.5 | 1383.6 | 14743.1 | 2307.1 | 330.4 | 17380.6 |
| **B. UTILISATIONS :** | | | | | | |
| **Upto** the end of Third Plan | 2768.7 | 336.9 | 3105.6 | 1403.2 | .. | 4508.8 |
| 1966-67 | 674.7 | 97.1 | 771.8 | 359.6 | .. | 1131.4 |
| 1967-68 | 793.2 | 60.7 | 853.9 | 310.9 | 30.8 | 1195.6 |
| 1968-69 | 679.8 | 65.2 | 745.0 | 84.5 | 73.1 | 902.6 |
| 1969-70 | 660.7 | 26.1 | 686.8 | 107.5 | 62.0 | 856.3 |
| 1970-71 | 658.9 | 43.5 | 702.4 | 37.7 | 51.3 | 791.4 |
| 1971-72 | 671.7 | 50.5 | 722.2 | 8.8 | 103.1 | 834.1 |
| 1972-73 | 649.9 | 12.0 | 661.9 | .. | 4.3 | 666.2 |
| 1973-74 | 978.6 | 20.7 | 999.3 | .. | .. | 999.3 |
| 1974-75 | 1243.5 | 93.9 | 1337.4 | .. | .. | 1337.4 |
| 1975-76 | 1463.4 | 283.3 | 1746.7 | .. | 92.3 | 1839.0 |
| TOTAL | 11243.1 | 1089.9 | 12333.0 | 2312.2 | 416.9 | 15062.1 |

NOTES : 1. Conversions in rupees are at the pre-devaluation rate of exchange ($1 = Rs. 4. 7619) upto the end of the Third Plan, and at the post-devaluation rate of exchange ($1 = Rs. 7.50) for the subsequent years upto 1970-71. For the year 1971-72, pre-May 1971 exchange rates have been retained for conversion into rupees. For 1972-73 the rupee figures have been derived on the basis of the central rates which prevailed following the currency realignment of December 1971. For 1973-74 the quarterly average of the exchange rate of the rupee with individual donor currency has been applied to the corresponding quarterly data in respect of utilisation for arriving at the equivalent rupee figures. For 1974-75 utilisation figures have been worked out at current rates which is the monthly average exchange rate of the rupee with individual donor currency. Authorisation figures in rupee-terms have been arrived by applying annual exchange rate of the rupee with individual donor currency from 1973-74 onwards. Utilizations figures for 1975-76 are based on actual daily rates of the rupee with the donor currency on the respective dates.

2. Loans amounts are net of surrenders, de-obligations and cancellations etc. In case of PL 480, amounts are net of lapsed agreement.

3. Figures for utilisations are inclusive of supplier's credits, which may not be fully reflected in authorisation figures.

4. Constituent items may not add up to totals because of rounding.

5. Broad indicators for 1976-77 are given in Table 7.5.

## 7.2 : AUTHORISATIONS OF EXTERNAL ASSISTANCE CLASSIFIED BY SOURCE

(Rs. crores)

| Source and type of Assistance | Upto the end of Third Plan | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| **I. Consortium Members** | | | | | | | | | | | |
| (a) Loans | **3181.1** | 727.9 | 387.2 | **753 1** | 421.8 | 705.4 | 774.5 | 639.6 | 1028.1 | 1297.4 | 1192.3 |
| (b) Grants | 356.6 | 68.1 | 8.4 | 64.6 | 19.3 | 53.7 | 33.7 | 36.6 | 41.1 | 121.0 | 369.7 |
| (c) PL 480/665 etc. Assistance | | | | | | | | | | | |
| (i) repayable in rupees | 1510.8 | 392.7 | 235.9 | 71.6 | 73.6 | .. | 22.5 | .. | .. | .. | .. |
| (ii) repayable in convertible currency | .. | .. | 67.6 | 53.7 | 112.9 | .. | 96.2 | .. | .. | .. | .. |
| **(d) Total** | **5048.5** | **1188.7** | **699.1** | **943.0** | **627.6** | **759.1** | **926.9** | **676.2** | **1069.2** | **1418.4** | **1562.0** |
| **Country-wise distribution :** | | | | | | | | | | | |
| (i) Austria | | | | | | | | | | | |
| (a) Loans | 8.4 | 3.5 | **3.5** | 0.7 | 0.8 | 1.1 | 0.7 | 2.1 | 2.3 | 3.2 | **2.6** |
| (b) Grants | .. | .. | .. | 0.4 | 0.4 | 0.4 | .. | .. | .. | .. | .. |
| (c) Total | 8.4 | 3.5 | 3.5 | 1.1 | 1.2 | 1.5 | 0.7 | 2.1 | 2.3 | 3.2 | 2.6 |
| (ii) Belgium | | | | | | | | | | | |
| (a) Loans | 11.4 | .. | 2.8 | 9.4 | 2.3 | 10.1 | 3.0 | 3.6 | 5.0 | 6.0 | 7.5 |
| (b) Grants | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 0.6 |
| (c) Total | 11.4 | .. | 2.8 | 9.4 | 2.3 | 10.1 | 3.0 | 3.6 | 5.0 | 6.0 | 8.1 |
| (iii) Canada | | | | | | | | | | | |
| (a) Loans | 45.6 | 41.3 | 47.8 | 26.0 | 49.5 | 26.9 | 39.1 | 55.9 | 56.8 | 8.2 | 12.9 |
| (b) Grants | 174.5 | 57.7 | 7.1 | 52.8 | 7.0 | 31.9 | 27.9 | 10.8 | 13.6 | 38.6 | 45.8 |
| (c) Total | 220.1 | 99.0 | 54.9 | 78.8 | 56.5 | 58.8 | 67.0 | 66.7 | 70.4 | 46.8 | 58.7 |
| (iv) Denmark | | | | | | | | | | | |
| (a) Loans | 2.4 | 3.2 | 3.0 | 4.0 | .. | .. | .. | 4.1 | .. | 6.9 | .. |
| (b) Grants | .. | .. | .. | .. | 0.8 | .. | .. | 0.1 | .. | **34.3** | **2.3** |
| (c) Total | 2.4 | 3.2 | 3.0 | 4.0 | 0.8 | .. | .. | 4.2 | .. | 41.2 | **2.3** |
| (v) France | | | | | | | | | | | |
| (a) Loans | 67.1 | 21.0 | .. | 40.7 | .. | 41.9* | 24.0 | 66.1 | 56.2 | 67.3 | 63.3 |
| (b) Grants | .. | .. | .. | .. | 1.4 | .. | .. | .. | .. | .. | **3.8** |
| (c) Total | 67.1 | 21.0 | .. | 40.7 | 1.4 | 41.9 | 24.0 | 66.1 | 56.2 | 67.3 | 67.1 |
| (vi) West Germany | | | | | | | | | | | |
| (a) Loans | 442.5 | 48.2 | 48.8 | 45.4 | 46.8 | 51.8 | 51.4 | 58.3 | 87.3 | **112.3** | 124.9 |
| (b) Grants | 2.7 | 1.7 | 0.6 | 4.0 | 6.5 | 3.5 | 3.9 | 5.0 | 6.7 | 3.2 | 5.0 |
| (c) Total | 445.2 | 49.9 | 49.4 | 49.4 | 53.3 | 55.3 | 55.3 | 63.3 | 94.0 | 115.5 | 129.9 |
| (vii) **Italy** | | | | | | | | | | | |
| (a) Loans | 81.0 | 23.3 | .. | 4.1 | 17.5 | 6.0 | 6.0 | 10.1 | 13.6 | .. | .. |
| (viii) Japan | | | | | | | | | | | |
| (a) Loans | 165.4 | **33.3** | 39.0 | 33.8 | 33.8 | 24.3+ | 110.1 | 59.1 | 96.3 | 81.3 | 87.5 |
| (b) Grants | 0.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 165.9 | 33.3 | 39.0 | 33.8 | 33.8 | 24.3 | 110.1 | 59.1 | 96.3 | 81.3 | 87.5 |
| (ix) Netherlands | | | | | | | | | | | |
| (a) Loans | 22.8 | 8.3 | 8.3 | 6.8 | 8.3 | 8.3 | 10.4 | **15.3** | 19.3 | 25.4 | 57.7 |
| (b) Grants | .. | .. | .. | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 4.2 | 29.6 |
| (c) Total | 22.8 | 8.3 | 8.3 | 7.2 | 8.8 | 8.8 | 10.9 | 15.8 | 19.9 | 29.6 | 87.3 |

Contd.....

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| (x) Norway | | | | | | | | | | | |
| (a) Loans | .. | .. | .. | 1.5 | .. | .. | .. | .. | .. | .. | .. |
| (b) Grants | 5.1 | 2.2 | .. | .. | .. | 1.3 | .. | .. | .. | 6.0 | 8.2 |
| (c) Total | 5.1 | 2.2 | .. | 1.5 | .. | 1.3 | .. | .. | .. | 6.0 | 8.2 |
| (xi) Sweden | | | | | | | | | | | |
| (a) Loans | 2.2 | 3.5 | .. | 10.9 | .. | 18.1 | 3.7 | 26.5 | 12.5 | 23.5 | 14.4 |
| (b) Grants | 3.8 | 2.0 | .. | 0.8 | .. | .. | .. | 20.2 | 20.2 | 30.8 | 33.0 |
| (c) Total | 6.0 | 5.5 | .. | 11.7 | .. | 18.1 | 3.7 | 46.7 | 32.7 | 54.3 | 47.4 |
| (xii) U.K. | | | | | | | | | | | |
| (a) Loans | 356.2 | 75.9 | 59.4 | 64.8 | 98.1 | 84.8 | 98.1 | 108.8 | 164.6 | 111.8 | .. |
| (b) Grants | 1.8 | 0.1 | 0.1 | 5.1 | 2.2 | 1.0 | 1.4 | .. | .. | 3.9 | 241.4 |
| (c) Total | 358.0 | 76.0 | 59.5 | 69.9 | 100.3 | 85.8 | 99.5 | 108.8 | 164.6 | 115.7 | 241.4 |
| (xiii) U.S.A. | | | | | | | | | | | |
| (a) Loans | 1251.5 | 235.6 | 144.6 | 400.1 | 35.0 | 264.9@ | 48.5 | 30.2 | 22.9 | 140.2 | .. |
| (b) Grants | 168.2 | 4.4 | 0.6 | 1.1 | 0.6 | 15.1 | .. | .. | .. | .. | .. |
| (c) PL 480/665 etc. Assistance | | | | | | | | | | | |
| (i) repayable in rupees | 1510.8 | 392.7 | 235.9 | 71.6 | 73.6 | .. | 22.5 | .. | .. | .. | .. |
| (ii) repayable in convertible currency | .. | .. | 67.6 | 53.7 | 112.9 | .. | 96.2 | .. | .. | .. | 20.0 |
| (d) Total | 2930.5 | 632.7 | 448.7 | 526.5 | 222.2 | 280.0 | 167.2 | 30.2 | 22.9 | 140.2 | 20.0 |
| (xiv) I.B.R.D. | 449.5 | 1.3 | 30.0 | 11.3 | 41.6 | 41.3 | 45.0 | .. | 54.7 | 128.8 | 87.4 |
| (xv) I.D.A. | 275.1 | 229.5 | .. | 93.8 | 88.1 | 125.9 | 334.5 | 199.5 | 436.6 | 582.5 | 714.1 |
| **II. U.S.S.R. & East European Countries** | | | | | | | | | | | |
| (a) Loans | 604.9 | 306.2 | 11.3 | .. | .. | .. | .. | .. | 80.0 | .. | .. |
| (b) Grants | 5.4 | 2.5 | 0.8 | 0.7 | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 610.3 | 308.7 | 12.1 | 0.7 | .. | .. | .. | .. | 80.0 | .. | .. |
| *Country-wise distribution :* | | | | | | | | | | | |
| (i) Bulgaria | | | | | | | | | | | |
| (a) Loans | .. | .. | 11.3 | .. | .. | .. | .. | .. | .. | .. | .. |
| (ii) Czechoslovakia | | | | | | | | | | | |
| (a) Loans | 61.1 | .. | .. | .. | .. | .. | .. | .. | 80.0 | .. | .. |
| (b) Grants | 0.4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 61.5 | .. | .. | .. | .. | .. | .. | .. | 80.0 | .. | .. |
| (iii) Hungary | | | | | | | | | | | |
| (a) Loans | .. | 25.0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (iv) Poland | | | | | | | | | | | |
| (a) Loans | 36.1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (v) U.S.S.R. | | | | | | | | | | | |
| (a) Loans | 489.6 | 250.0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (b) Grants | 5.0 | 2.5 | 0.8 | 0.7 | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 494.6 | 252.5 | 0.8 | 0.7 | .. | .. | .. | .. | .. | .. | .. |
| (vi) Yugoslavia | | | | | | | | | | | |
| (a) Loans | 18.1 | 31.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| **III. OTHERS** | | | | | | | | | | | |
| (a) Loans | 22.9 | .. | .. | .. | .. | .. | .. | .. | 21.4 | 184.0 | 1020.5 |
| (b) Grants | 30.0 | 9.1 | 7.6 | 3.2 | 6.7 | 2.8 | 2.3 | .. | .. | 68.8 | 71.0 |
| (c) Total | 52.9 | 9.1 | 7.6 | 3.2 | 6.7 | 2.8 | 2.3 | .. | 21.4 | 252.8 | 1091.5 |

Contd.....

(Rs. crores)

| Source and type of Assistance | Upto the end of Third Plan | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| *Country-wise Distribution* | | | | | | | | | | | |
| (i) Australia | | | | | | | | | | | |
| (a) Grants . . . | 25.7 | 8.9 | 7.6 | 3.2 | 2.9 | 2.8 | 2.3 | .. | .. | 2.8 | 6.8 |
| (ii) New Zealand | | | | | | | | | | | |
| (a) Grants . . | 4.3 | 0.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (iii) Switzerland | | | | | | | | | | | |
| (a) Loans . . . | 22.9 | .. | .. | .. | .. | .. | .. | .. | 21.4 | .. | .. |
| (iv) European Economic Community/United Nations Emergency Operations | | | | | | | | | | | |
| (a) Grants . . . | .. | .. | .. | .. | 3.8 | .. | .. | .. | .. | 66.0 | 64.2 |
| (v) Oil Producing Countries . | | | | | | | | | | | |
| (a) Loans . . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | 184.0 | 1020.5 |
| **GRAND TOTAL . .** | **5711.6** | **1506.5** | **718.8** | **946.8** | **634.3** | **761.9** | **929.2** | **676.2** | **1170.6** | **1671.2** | **2653.5** |
| (a) Loans . . . | 3808.8 | 1034.1 | 398.5 | 753.1 | 421.8 | 705.4 | 774.5 | 639.6 | 1129.5 | 1481.4 | 2212.8 |
| (b) Grants . . . | 392.0 | 79.7 | 16.8 | 68.4 | 26.0 | 56.5 | 36.0 | 36.6 | 41.1 | 189.8 | 440.7 |
| (c) PL 480/665 etc. Assistance | | | | | | | | | | | |
| (i) repayable in rupees . . | 1510.8 | 392.7 | 235.9 | 71.6 | 73.6 | .. | 22.5 | .. | .. | .. | .. |
| (ii) repayable in convertible currency . . | .. | .. | 67.6 | 53.7 | 112.9 | .. | 96.2 | .. | .. | .. | .. |

NOTES :

1. Conversions in rupees are at the pre-devaluation rate of exchange ($ 1 = Rs. 4.7619) upto the end of the Third Plan, and at the post-devaluation rate of exchange ($ 1 = Rs. 7.50) for the subsequent years upto 1970-71. For the year 1971-72, pre-May, 1971 exchange rates have been retained for conversion into rupees. For 1972-73 the rupee figures have been derived on the basis of the central rates which prevailed following the currency realignment of December, 1971. From 1973-74 onwards the annual average of exchange rate of the rupee with individual donor currency has been used for arriving at the equivalent figures.

2. Constituent items may not add up to totals because of rounding.

3. Authorisation figures for 1973-74 and 1974-75 exclude wheat assistance from USSR.

* Of this Rs. 20.6 crores is for the year 1969-70.

+Excludes Rs. 19.0 crores for the tenth Yen Credit signed in April, 1971 and which is for the year 1970-71.

@Includes Rs. 120 crores Production Loans No. 207 which is for the year 1969-70.

## 7.3 UTILISATIONS OF EXTERNAL ASSISTANCE CLASSIFIED BY SOURCE

(Rs. crores)

| Source | Upto the end of Third Plan | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| **I. Consortium Members** | | | | | | | | | | | |
| (a) Loans | 2446.9 | 611.5 | 731.0 | 591.4 | 586.7 | 601.9 | 651.8 | 624.0 | 794.4 | 897.0 | 985.4 |
| (b) Grants | 308.4 | 79.9 | 51.7 | 61.0 | 18.6 | 42.2 | 47.9 | 12.0 | 20.4 | 44.3 | 186.2 |
| (c) PL 480/665 etc. Assistance | | | | | | | | | | | |
| (i) repayable in rupees | 1403.2 | 359.6 | 310.9 | 84.5 | 107.5 | 37.7 | 8.8 | .. | .. | .. | .. |
| (ii) repayable in convertible currency | .. | .. | 30.8 | 73.1 | 62.0 | 51.3 | 103.1 | 4.3 | .. | .. | 92.3 |
| **(d) Total** | **4158.5** | **1051.0** | **1124.4** | **810.0** | **774.8** | **733.1** | **811.6** | **640.3** | **814.8** | **941.3** | **1263.9** |
| *Country-wise distribution* | | | | | | | | | | | |
| (i) Austria | | | | | | | | | | | |
| (a) Loans | 4.7 | 3.7 | 3.2 | 3.2 | 2.7 | 1.7 | 0.7 | 1.8 | 2.4 | 1.4 | 2.7 |
| (b) Grants | .. | .. | .. | 0.4 | 0.4 | 0.4 | .. | .. | .. | .. | .. |
| (c) Total | 4.7 | 3.7 | 3.2 | 3.6 | 3.1 | 2.1 | 0.7 | 1.8 | 2.4 | 1.4 | 2.7 |
| (ii) Belgium | | | | | | | | | | | |
| (a) Loans | 4.9 | Neg. | 1.9 | 2.1 | 2.9 | 5.1 | 4.2 | 3.0 | 2.8 | 16.3 | 19.0 |
| (b) Grants | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 0.6 |
| (c) Total | 4.9 | .. | 1.9 | 2.1 | 2.9 | 5.1 | 4.2 | 3.0 | 2.8 | 16.3 | 19.6 |
| (iii) Canada | | | | | | | | | | | |
| (a) Loans | 27.3 | 11.9 | 18.4 | 29.7 | 39.4 | 46.5 | 49.4 | 55.3 | 47.6 | 45.4 | 28.4 |
| (b) Grants | 134.4 | 68.3 | 45.5 | 48.2 | 10.0 | 34.6 | 27.8 | 5.6 | 12.3 | 32.6 | 44.1 |
| (c) Total | 161.7 | 80.2 | 63.9 | 77.9 | 49.4 | 81.1 | 77.2 | 60.9 | 59.9 | 78.0 | 72.5 |
| (iv) Denmark | | | | | | | | | | | |
| (a) Loans | 0.6 | 2.8 | 2.9 | 1.5 | 1.2 | 1.4 | 1.4 | 1.0 | 2.1 | 1.9 | 2.1 |
| (b) Grants | .. | .. | .. | .. | 0.8 | .. | .. | 0.1 | .. | 0.3 | 0.8 |
| (c) Total | 0.6 | 2.8 | 2.9 | 1.5 | 2.0 | 1.4 | 1.4 | 1.1 | 2.1 | 2.2 | 2.9 |
| (v) France | | | | | | | | | | | |
| (a) Loans | 21.6 | 4.3 | 32.3 | 15.6 | 15.6 | 36.8 | 44.8 | 39.1 | 52.3 | 39.5 | 62.6 |
| (vi) West Germany | | | | | | | | | | | |
| (a) Loans | 339.6 | 63.6 | 67.6 | 57.6 | 61.3 | 53.6 | 68.2 | 81.8 | 81.4 | 100.8 | 156.8 |
| (b) Grants | 2.5 | 1.6 | 0.6 | 4.0 | 6.7 | 3.5 | 3.9 | 5.0 | 6.2 | .. | 3.3 |
| (c) Total | 342.1 | 65.2 | 68.2 | 61.6 | 68.0 | 57.1 | 72.1 | 86.8 | 87.6 | 100.8 | 160.1 |
| (vii) Italy | | | | | | | | | | | |
| (a) Loans | 11.6 | 0.2 | 1.5 | 54.4 | 25.8 | 10.7 | 12.0 | 13.5 | 1.0 | 1.6 | 8.5 |
| (viii) Japan | | | | | | | | | | | |
| (a) Loans | 112.9 | 30.2 | 46.7 | 68.0 | 45.3 | 36.5 | 41.8 | 62.0 | 95.7 | 95.6 | 89.4 |
| (b) Grants | 0.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 113.4 | 30.2 | 46.7 | 68.0 | 45.3 | 36.5 | 41.8 | 62.0 | 95.7 | 95.6 | 89.4 |
| (ix) Netherlands | | | | | | | | | | | |
| (a) Loans | 9.5 | 6.6 | 8.4 | 5.7 | 9.1 | 16.2 | 11.6 | 11.0 | 20.1 | 24.4 | 23.0 |
| (b) Grants | .. | .. | .. | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | .. | 22.9 |
| (c) Total | 9.5 | 6.6 | 8.4 | 6.1 | 9.6 | 16.7 | 12.1 | 11.5 | 20.7 | 24.4 | 45.9 |
| (x) Norway | | | | | | | | | | | |
| (a) Loans | .. | .. | .. | .. | .. | .. | 0.1 | 1.0 | .. | .. | .. |
| (b) Grants | 5.2 | 0.7 | 0.5 | 0.5 | .. | .. | 1.7 | .. | 0.2 | 5.9 | .. |
| (c) Total | 5.2 | 0.7 | 0.5 | 0.5 | .. | .. | 1.8 | 1.0 | 0.2 | 5.9 | .. |
| (xi) Sweden | | | | | | | | | | | |
| (a) Loans | .. | 1.4 | 1.3 | 2.1 | 0.9 | 4.0 | 8.4 | 12.5 | 7.9 | 33.0 | 26.9 |
| (b) Grants | 3.5 | 2.2 | 0.1 | 0.7 | .. | .. | .. | 0.4 | 1.1 | 5.5 | 38.3 |
| (c) Total | 3.5 | 3.6 | 1.4 | 2.8 | 0.9 | 4.0 | 8.4 | 12.9 | 9.0 | 38.5 | 65.2 |

Contd.

(Rs. crores)

| Source | Upto the end of Third Plan | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 | 1974-75 | 1975-76 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| (xii) U.K. | | | | | | | | | | | |
| (a) Loans | 292.3 | 90.5 | 80.6 | 54.9 | 81.1 | 75.3 | 91.4 | 125.7 | 130.5 | 112.7 | 63.4 |
| (b) Grants | 1.3 | 0.1 | 0.5 | 4.9 | 0.2 | 3.2 | 1.5 | .. | .. | .. | 76.2 |
| (c) Total | 293.6 | 90.6 | 81.1 | 59.8 | 81.3 | 78.5 | 92.9 | 125.7 | 130.5 | 112.7 | 139.6 |
| (xiii) U.S.A. | | | | | | | | | | | |
| (a) Loans | 1042.0 | 235.6 | 269.7 | 208.7 | 185.6 | 227.9 | 209.2 | 50.1 | 68.2 | 69.4 | 36.6 |
| (b) Grants | 161.0 | 7.1 | 4.5 | 1.9 | Neg. | .. | 12.5 | 0.4 | .. | .. | .. |
| (c) PL 480/665 etc. Assistance | | | | | | | | | | | |
| (i) repayable in rupees | 1403.2 | 359.6 | 310.9 | 84.5 | 107.5 | 37.7 | 8.8 | .. | .. | .. | .. |
| (ii) repayable in convertible currency | .. | .. | 30.8 | 73.1 | 62.0 | 51.3 | 103.1 | 4.3 | .. | .. | 92.3 |
| (d) Total | **2606.2** | **602.3** | **615.9** | **368.2** | **355.1** | **316.9** | **333.6** | **54.8** | **68.2** | **69.4** | 128.9 |
| (xiv) I.B.R.D. | 380.0 | 25.8 | 34.0 | 30.5 | 32.1 | 41.7 | 29.1 | 34.9 | 27.1 | 35.2 | 35.8 |
| (xv) I.D.A. | 200.6 | 134.7 | 162.5 | 57.5 | 83.7 | 44.5 | 79.5 | 132.0 | 255.3 | 319.8 | 430.2 |
| **II. USSR & East European Countries** | | | | | | | | | | | |
| (a) Loans | 315.7 | 55.8 | 59.1 | 86.3 | 72.0 | 54.9 | 17.8 | 17.5 | 182.0* | 162.0** | 70.0 |
| (b) Grants | 5.4 | 1.0 | 1.1 | 0.7 | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 321.1 | 56.8 | 60.2 | 87.0 | 72.0 | 54.9 | 17.8 | 17.5 | 182.0 | 162.0 | 70.0 |
| *Country-wise distribution* | | | | | | | | | | | |
| (i) Bulgaria | | | | | | | | | | | |
| (a) Loans | .. | .. | .. | 0.2 | 0.2 | .. | .. | .. | .. | .. | .. |
| (ii) Czechoslovakia | | | | | | | | | | | |
| (a) Loans | 12.6 | 13.1 | 7.4 | 16.1 | 8.2 | 1.3 | 1.4 | 6.7 | 6.6 | 6.4 | 5.0 |
| (b) Grants | 0.4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 13.0 | 13.1 | 7.4 | 16.1 | 8.2 | 1.3 | 1.4 | 6.7 | 6.6 | 6.4 | 5.0 |
| (iii) Hungary | | | | | | | | | | | |
| (a) Loans | .. | .. | .. | .. | .. | 0.7 | .. | .. | .. | 1.7 | 2.4 |
| (iv) Poland | | | | | | | | | | | |
| (a) Loans | 11.3 | 1.0 | 1.8 | 1.4 | 4.2 | 2.8 | 2.4 | 0.6 | 2.4 | 1.7 | 0.5 |
| (v) U.S.S.R. | | | | | | | | | | | |
| (a) Loans | 282.1 | 36.1 | 46.4 | 56.6 | 49.4 | 36.8 | 14.0 | 9.5 | 164.7 | 148.9 | 26.9 |
| (b) Grants | 5.0 | 1.0 | 1.1 | 0.7 | .. | .. | .. | .. | .. | .. | .. |
| (c) Total | 287.1 | 37.1 | 47.5 | 57.3 | 49.4 | 36.8 | 14.0 | 9.5 | 164.7 | 148.9 | 26.9 |
| (vi) Yugoslavia | | | | | | | | | | | |
| (a) Loans | 9.7 | 5.6 | 3.4 | 12.0 | 10.0 | 13.3 | .. | 0.7 | .. | .. | 16.6 |
| (vii) German Democratic Republic | | | | | | | | | | | |
| (a) Loans | .. | .. | .. | .. | .. | .. | .. | .. | 3.3 | 3.3 | 8.0 |
| (viii) Romania | | | | | | | | | | | |
| (a) Loans | .. | .. | .. | .. | .. | .. | .. | .. | 5.0 | .. | 10.6 |
| **III. OTHERS** | | | | | | | | | | | |
| (a) Loans | 6.0 | 7.6 | 3.1 | 2.1 | 2.0 | 2.1 | 2.1 | 8.4 | 2.2 | 184.5 | 408.0 |
| (b) Grants | 23.3 | 16.2 | 7.9 | 3.5 | 7.5 | 1.3 | 2.6 | .. | 0.3 | 49.6 | 97.1 |
| (c) Total | 29.3 | 23.8 | 11.0 | 5.6 | 9.5 | 3.4 | 4.7 | 8.4 | 2.5 | 234.1 | 505.1 |

Contd...

(Rs. crores)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Country-wise distribution* | | | | | | | | | | | |
| (i) Australia . . . | | | | | | | | | | | |
| (a) Grants . . . | 19.6 | 16.0 | 7.8 | 3.5 | 3.7 | 1.3 | 2.6 | .. | .. | 2.8 | 13.2 |
| (ii) New Zealand | | | | | | | | | | | |
| (a) Grants . . . | 3.7 | 0.2 | 0.1 | .. | .. | .. | .. | .. | .. | .. | .. |
| (iii) Switzerland | | | | | | | | | | | |
| (a) Loans . . . | 6.0 | 7.6 | 3.1 | 2.1 | 2.0 | 2.1 | 2.1 | 1.6 | 2.2 | 0.5 | 7.6 |
| (iv) Spain | | | | | | | | | | | |
| (a) Loans . . . | .. | .. | .. | .. | .. | .. | .. | 6.8 | .. | .. | .. |
| (v) European Economic Community/United Nations Emergency Operations | | | | | | | | | | | |
| (a) Grants . . . | .. | .. | .. | .. | 3.8 | .. | .. | .. | 0.3 | 46.8 | 83.9 |
| (vi) Oil Producing Countries | | | | | | | | | | | |
| (a) Loans . . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | 184.0 | 400.4 |
| **GRAND TOTAL . . .** | **4508.8** | **1131.4** | **1195.6** | **902.6** | **856.3** | **791.4** | **834.1** | **666.2** | **999.3** | **1337.4** | 1839.0 |
| (a) Loans . . . . | 2768.7 | 674.7 | 793.2 | 679.8 | 660.7 | 658.9 | 671.7 | 649.9 | 978.6 | 1243.5 | 1463.4 |
| (b) Grants . . . . | 336.9 | 97.1 | 60.7 | 65.2 | 26.1 | 43.5 | 50.5 | 12.0 | 20.7 | 93.9 | 283.3 |
| (c) PL 480/665 etc. Assistance | | * | | | | | | | | | |
| (i) repayable in rupees . | 1403.2 | 359.6 | 310.9 | 84.5 | 107.5 | 37.7 | 8.8 | .. | .. | .. | .. |
| (ii) repayable in convertible currency . . . | .. | .. | 30.8 | 73.1 | 62.0 | 51.3 | 103.1 | 4.3 | .. | .. | 92.3 |

NOTES :—

1. Conversions in rupees are at the pre-devaluation rate of exchange ($1 = Rs. 4.7619) upto the end of the Third Plan and at the post-devaluation rate of exchange ($1 = Rs. 7.50) for the subsequent years upto 1970-71. For the year 1971-72, pre-May 1971 exchange rates have been retained for conversion into rupees. For 1972-73 the rupee figures have been derived on the basis of the central rates which prevailed following the currency realignment of December, 1971. For 1973-74 the quarterly average rate of the rupee with individual donor currency has been applied to the quarterly data for arriving at the equivalent rupee figures. For 1974-75, figures have been worked out at current rates which is the monthly average exchange rate of the rupee with individual donor currencies. Utilisation figures for 1975-76 are based on actual daily rates of the rupee with the donor currency on the respective dates.
2. Constituent items may not add up to totals because of rounding.
3. Utilisation figures are inclusive of supplier's credits. They include wheat assistance from USSR for 1973-74 and 1974-75.

## 7.4 : SHARE OF GRANTS AND UNTIED CREDITS IN EXTERNAL ASSISTANCE

(Rs. crores)

| Period | Total External Assistance | Grants | Share of grants in total assistance (per cent) | Untied Credits* | Share of Untied Credits in total assistance (per cent) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Upto First Plan | 317.7 | 110.6 | 34.8 | 53.2 | 16.7 |
| During Second Plan | 2252.6 | 253.0 | 11.2 | 516.0 | 22.9 |
| During Third Plan | 4531.0 | 167.0 | 3.7 | 603.3 | 13.3 |
| 1966-67 | 1131.4 | 97.1 | 8.6 | 183.1 | 16.2 |
| 1967-68 | 1195.6 | 60.7 | 5.1 | 253.0 | 21.2 |
| 1968-69 | 902.6 | 65.2 | 7.2 | 156.5 | 17.3 |
| 1969-70 | 856.3 | 26.1 | 3.0 | 196.3 | 22.9 |
| 1970-71 | 791.4 | 43.5 | 5.5 | 160.6 | 20.3 |
| 1971-72 | 834.1 | 50.5 | 6.1 | 177.9 | 21.3 |
| 1972-73 | 666.2 | 12.0 | 1.8 | 277.6 | 41.7 |
| 1973-74 | 999.3 | 20.7 | 2.4 | 451.1 | 53.1 |
| 1974-75 | 1337.4 | 93.9 | 7.0 | 647.9 | 48.5 |
| 1975-76 | 1839.0 | 283.3 | 15.4 | 854.8 | 46.5 |
| TOTAL | 17654.6 | 1283.6 | 7.3 | 4531.3 | 25.7 |

NOTE :—Amounts expressed in foreign currencies have been converted into rupees at the post-devaluation rate of exchange ($1 = Rs. 7.50) upto 1970-71. For the year 1971-72, pre-May 1971 exchange rates have been retained for conversion into rupees. For 1972-73 the rupee figures have been derived on the basis of the central rates which prevailed following the currency realignment of December 1971. For 1973-74, the quarterly average of the exchange rate of the rupee with individual donor currency has been applied to the quarterly data in respect of utilisation for arriving at the equivalent rupee figures. For 1974-75 utilisation figures have been worked out at current rates which is the monthly average exchange rate of the rupee with individual donor currencies. Utilisation figures for 1975-76 are based on actual daily rates of the rupee with the donor currency on the respective dates.

*Comprise mainly loans from IBRD, IDA, Sweden, USA and West Germany and debt relief.

## 7.5 EXTERNAL ASSISTANCE DURING 1976-77*

(Rs. crores)

| A. Authorisations : Country/Institution | Aid Agreements signed during 1976-77 | | |
|---|---|---|---|
| | Non-project aid including debt relief | Project aid | Total |
| 1 | 2 | 3 | 4 |
| 1. Austria | 2.7 | — | 2.7 |
| 2. Belgium | 9.0 | — | 9.0 |
| 3. Canada | 70.1 | — | 70.1 |
| 4. Denmark | 14.4 | 6.9 | 21.3 |
| 5. France | 74.2 | — | 74.2 |
| 6. West Germany | 80.2 | 54.0 | 134.2 |
| 7. Italy | 5.8 | — | 5.8 |
| 8. Japan | 68.9 | — | 68.9 |
| 9. Netherlands | 103.5 | — | 103.5 |
| 10. Norway | — | 10.0 | 10.0 |
| 11. Sweden | 38.9 | 9.4 | 48.3 |
| 12. U.K. | 128.7 | 47.0 | 175.7 |
| 13. U.S.A. | 93.6 | — | 93.6 |
| 14. I.B.R.D. | — | 284.8 | 284.8 |
| 15. E.E.C. | 32.9 | — | 32.9 |
| 16. Australia | 7.6 | — | 7.6 |
| 17. Oil Producing Countries | 110.0 | 15.6 | 125.6 |
| TOTAL | 840.5 | 427.7 | 1268.2 |

| B. Utilisations | |
|---|---|
| Type of Assistance | Disbursements** |
| Total | 1747 |
| of which— | |
| (i) Non-project aid | 1183 |
| (ii) Project aid | 564 |

Note :— Authorisation figures have been arrived at by applying annual exchange rate at the rupee with individual donor currency. Utilisation figures are based on actual daily rate of the rupee with the donor currency on the respective dates.

* The figures are inclusive of debt relief.

** Estimates for the year.

## 7.6 EXTERNAL DEBT SERVICING

(Rs. crores)

| Period | Amortisation | Interest payments | Total debt servicing |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| First Plan | 10.5 | 13.3 | 23.8 |
| Second Plan | 55.2 | 64.2 | 119.4 |
| Third Plan | 305.6 | 237.0 | 542.6 |
| 1966-67 | 159.7 | 114.8 | 274.5 |
| 1967-68 | 210.7 | 122.3 | 333.0 |
| 1968-69 | 236.2 | 138.8 | 375.0 |
| 1969-70 | 268.5 | 144.0 | 412.5 |
| 1970-71 | 289.5 | 160.5 | 450.0 |
| 1971-72 | 299.3 | 180.0 | 479.3 |
| 1972-73 | 327.0 | 180.4 | 507.4 |
| 1973-74 | 399.9 | 195.9 | 595.8 |
| 1974-75 | 411.0 | 215.0 | 626.0 |
| 1975-76 | 462.7 | 223.6 | 686.3 |
| 1976-77* | 502.6 | 258.1 | 760.7 |

NOTE —These figures relate to payments made in foreign exchange and through export of goods. Conversions in rupees are at the pre-devaluation rate of exchange ($1 = Rs. 4.7619) for the first three Plans and at the post-devaluation rate of exchange ($ 1 = Rs. 7.50) for the subsequent years upto 1970-71. For the year 1971-72, pre-May 1971 exchange rates have been retained for conversion into rupees of amortisation payments; but, central rates have been used for computing the rupee equivalent of interest payments effected between December 20, 1971 and March 31, 1972. For 1972-73, central rates have been used. For 1973-74 the quarterly average of the exchange rate of the rupee with individual donor currency has been applied for arriving at the equivalent of rupee figures. For arriving at the rupee equivalent of repayments of principal and interest from 1974-75 onwards actual daily exchange rates of rupee with the individual donor currency applicable on the respective dates have been used.

*Estimates.

MGIPRRND—38 M of Fin/76—Sec Ist Day—9—6—77—7300

# The Finance (No. 2) Bill, 1977

Bill No. 48 of 1977

# THE FINANCE (No. 2) BILL, 1977

(AS INTRODUCED IN LOK SABHA)

# THE FINANCE (NO. 2) BILL, 1977

## ARRANGEMENT OF CLAUSES

CLAUSES


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2. Income-tax.

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CHAPTER IV

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31. Amendment of Act 51 of 1975.
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33. Amendment of Act 58 of 1957.

CHAPTER V

MISCELLANEOUS

34. Amendment of Act 61 of 1956.
35. Amendment of Act 21 of 1973.
36. Amendment of Act 38 of 1974.
37. Amendment of Act 47 of 1974.
38. Amendment of Act 8 of 1976.
39. Amendment of the Income-tax Act, etc., to provide for a new appellate authority thereunder.
40. Repeal.

THE FIRST SCHEDULE.
THE SECOND SCHEDULE.
THE THIRD SCHEDULE.
THE FOURTH SCHEDULE.
THE FIFTH SCHEDULE.

AS INTRODUCED IN LOK SABHA
ON 17TH JUNE, 1977.

**Bill No. 48 of 1977**

# THE FINANCE (NO. 2) BILL, 1977

A

BILL

*to give effect to the financial proposals of the Central Government for the financial year 1977-78.*

BE it enacted by Parliament in the Twenty-eighth Year of the Republic of India as follows:—

## CHAPTER I

### PRELIMINARY

Short title and commencement.

1. (1) This Act may be called the Finance (No. 2) Act, 1977.

(2) Save as otherwise provided in this Act, sections 2 to 30 and sections 34 to 39 shall be deemed to have come into force on the 1st day of April, 1977.

## CHAPTER II

### RATES OF INCOME-TAX

Income-tax.

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1977, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein:

Provided that where an assessee, being a company, has made, during the financial year commencing on the 1st day of

April, 1976, any deposit with the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 under the Companies Deposits (Surcharge on Income-tax) Scheme, 1976, then, the surcharge on income-tax payable by the company,- 18 of 1964.

(a) in a case where the amount of the deposit so made is equal to or exceeds the amount of surcharge on income-tax payable by it, shall be *nil*; and

(b) in a case where the amount of the deposit so made falls short of the amount of surcharge on income-tax payable by it, shall be reduced by the amount of the deposit.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income, in addition to total income, and the total income exceeds eight thousand rupees, then, -

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:-

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount by which income-tax determined in accordance with sub-clause (i) exceeds the amount of income-tax determined in accordance with sub-clause (ii) shall be the income-tax chargeable in respect of the total income.

(3) In cases to which the provisions of Chapter XII or section 164 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.

43 of 1961.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in cases to which the provisions of Chapter XII or section 164 of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,-

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:-

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds seventy per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(7) For the purposes of this section and the First Schedule,-

(a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1977, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

*Explanation.* - For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent. of such total income;

(d) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(g) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

## CHAPTER III

### DIRECT TAXES

### *Income-tax*

Amendment of section 2.

3. In section 2 of the Income-tax Act, in clause (42A), for the words "sixty months", the words "thirty-six months" shall be substituted with effect from the 1st day of April, 1978.

Amendment of section 9.

4. In section 9 of the Income-tax Act, in sub-section (1),-

(a) after clause (*vii*) and before the *Explanation*, the following proviso shall be inserted, namely:-

"Provided that nothing contained in this clause shall apply in relation to any income by way of fees for technical services payable in pursuance of an agreement made before the 1st day of April, 1976 and approved by the Central Government.";

(b) the *Explanation* below clause (*vii*) shall be numbered as *Explanation 2* and before that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:-

"*Explanation* 1. - For the purposes of the foregoing proviso, an agreement made on or after the 1st day of April, 1976 shall be deemed to have been made before that date if the agreement is made in accordance with proposals approved by the Central Government before that date.".

Amendment of section 10.

5. In section 10 of the Income-tax Act,-

(a) in clause (6), in sub-clause (i), after item (*a*), the following item shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely:-

"(*aa*) from his employer, for his children having full time education in any educational institution outside India, in connection with their proceeding to India during vacation;";

(b) in clause (26A), for the figures, letters and words "1st day of April, 1975", the figures, letters and words "1st day of April, 1980" shall be substituted and shall be

deemed to have been substituted with effect from the 1st day of April, 1975.

Amendment of section 11.

6. In section 11 of the Income-tax Act, in clause (*b*) of sub-section (*2*), with effect from the 1st day of April, 1978,-

(*a*) for sub-clause (*ii*), the following sub-clause shall be substituted, namely:-

"(ii) deposited in any account with the Post Office Savings Bank [including deposits made under the Post Office (Time Deposits) Rules, 1978] or a scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank):

Provided that the money so accumulated or set apart may also be deposited, or continue to remain deposited during any previous year commencing before the 1st day of April, 1981 with any other banking company, being a banking company to which the Banking Regulation Act, 1949 applies, or"; 10 of 1949.

(*b*) after sub-clause (*iii*), the following *Explanation* shall be inserted, namely:-

'*Explanation.* - For the purposes of sub-clause (*ii*), "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955, a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934.'. 23 of 1955. 38 of 1959. 5 of 1970. 2 of 1934.

Amendment of section 13.

7. In section 13 of the Income-tax Act, with effect from the 1st day of April, 1978,-

(*a*) in sub-section (*1*), in clause (*b*),-

(*i*) for the figures, letters and words "1st day of April, 1979", the figures, letters and words "1st day of April, 1982" shall be substituted;

(*ii*) for the figures, letters and words "1st day of April, 1978", the figures, letters and words "1st day of April, 1981" shall be substituted;

(b) in sub-section (5), in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, namely:-

'(iii) deposit in any account with a scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank).

*Explanation.* - In this sub-clause, "scheduled bank" shall have the same meaning as in the *Explanation* at the end of clause (b) of sub-section (2) of section 11.'.

Amendment of section 24.

8. In section 24 of the Income-tax Act, in sub-section (1),-

(a) in clause (ix), the word "and" occurring at the end shall be omitted;

(b) after clause (ix) as so amended, the following *Explanation* shall be inserted, namely:-

" *Explanation.* - The deduction under this clause shall be made irrespective of whether the period during which the property or, as the case may be, part of the property was vacant precedes or follows the period during which it is let;".

Amendment of section 32A.

9. In section 32A of the Income-tax Act, with effect from the 1st day of April, 1978, -

(a) in sub-section (2),-

(i) in clause (b), for sub-clauses (ii) and (iii), the following sub-clause shall be substituted, namely:-

'(ii) for the purposes of business of construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule:

Provided that in relation to any new machinery or plant installed before the 1st day of July, 1977 in a small-scale industrial undertaking, this sub-clause shall have effect as if the words "not being an article or thing specified in the list in the Eleventh Schedule" had been omitted;';

(ii) in the *Explanation*, for the words, brackets and figure "this sub-section and sub-section (4)", the words, brackets, figures and letter "this sub-section and sub-sections (2B) and (4)" shall be substituted;

(b) after sub-section(2) , the following sub-sections shall be inserted, namely:—

'(2A) The deduction under sub-section (1) shall not be denied in respect of any machinery or plant installed and used mainly for the purposes of business of construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule, by reason only that such machinery or plant is also used for the purposes of business of construction, manufacture or production of any article or thing specified in the said list.

(2B) Where any new machinery or plant is installed after the 30th day of June, 1977, but before the 1st day of April, 1982, for the purposes of business of manufacture or production of any article or thing and such article or thing -

(a) is manufactured or produced by using any technology (including any process) or other know-how developed in, or

(b) is an article or thing invented in,

a laboratory owned or financed by the Government, or a laboratory owned by a public sector company or a University,

the provisions of sub-section (1) shall have effect in relation to such machinery or plant as if for the words "twenty-five per cent.", the words "thirty-five per cent." had been substituted, if the following conditions are fulfilled, namely :-

(i) the right to use such technology (including any process) or other know-how or to manufacture or produce such article or thing has been acquired from the owner of such laboratory or any person deriving title from such owner;

(ii) the assessee furnishes, along with his return of income for the assessment year for which the deduction is claimed, a certificate from the prescribed authority to the effect that such article or thing is manufactured or produced by using such technology (including any process) or other know-how developed in such laboratory or is an article or thing invented in such laboratory; and

(iii) the machinery or plant is not used for the purpose of business of manufacture or production of any article or thing specified in the list in the Eleventh Schedule.

*Explanation.* — For the purposes of this sub-section,-

(*a*) "laboratory financed by the Government" means a laboratory owned by any body (including a society registered under the Societies Registration Act, 1860) and financed wholly or mainly by the Government;

21 of 1860.

(*b*) "public sector company" means any corporation established by or under any Central, State or Provincial Act or a Government company as defined in section 617 of the Companies Act, 1956;

1 of 1956.

(*c*) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes an institution declared under section 3 of the University Grants Commission Act, 1956 to be a University for the purposes of that Act.';

3 of 1956.

(*c*) after sub-section (8), the following sub-section shall be inserted, namely:—

"(8A) The Central Government, if it considers necessary or expedient so to do, may, by notification in the Official Gazette, add any article or thing to the list specified in the Eleventh Schedule:

Provided that such addition shall have effect in relation to any machinery or plant installed for the purposes of business of construction, manufacture or production of such article or thing only where such machinery or plant is installed one year after the date of the publication of such notification.".

Insertion of new section 35CC.

**10.** In the Income-tax Act, after section 35C, the following section shall be inserted with effect from the 1st day of April, 1978, namely:—

Rural development allowance.

'35CC. (1) Where the assessee, being a company, incurs after the 30th day of June, 1977 any expenditure on any programme of rural development, the assessee shall, in accordance with and subject to the provisions of this section, be allowed a deduction of the amount of such expenditure incurred during the previous year:

Provided that the approval of the prescribed authority has been obtained by the assessee in respect of such programme before incurring the expenditure.

*Explanation.* - For the purposes of this sub-section, —

*(a)* "programme of rural development" includes any programme for promoting the social and economic welfare of, or the uplift of, the public in any rural area;

*(b)* "rural area" means any area, other than an area referred to in item *(A)* of clause *(ii)* of the proviso to sub-clause *(c)* of clause *(1)* of section 2 or any area specified under item *(B)* of clause *(ii)* of that proviso.

*(2)* Where the expenditure referred to in sub-section *(1)* results in the acquisition or creation of an asset, being building, machinery, plant or furniture, and the assessee does not divest itself of the ownership of such asset before the end of the previous year, no deduction in respect of such expenditure shall be allowed under sub-section *(1)* but the assessee shall be entitled to the allowance for depreciation in respect of the asset so acquired or created as if such asset was used for the purposes of the business and the provisions of sections 32, 34, 41 and 43 shall, so far as may be, apply accordingly.

*(3)* No deduction shall be allowed in respect of the expenditure referred to in sub-section *(1)* unless the assessee furnishes, along with the return of income for the assessment year for which the deduction is claimed, a statement of such expenditure in the prescribed form duly signed and verified by an accountant as defined in the *Explanation* below sub-section *(2)* of section 288 and setting forth such particulars as may be prescribed.

*(4)* Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure referred to in sub-section *(1)*, deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.'.

Amendment of section 36.

**11.** In section 36 of the Income-tax Act, in sub-section *(1)*, for sub-clause *(b)* of clause *(viii)*, the following sub-clause shall be substituted with effect from the 1st day of April, 1978, namely:—

"*(b)* in the case of any other financial corporation, twenty-five per cent.,".

Amendment of section 50.

**12.** In section 50 of the Income-tax Act, in clause *(2)*, for the figures, letters and words "1st day of January, 1954", the figures, letters and words "1st day of January, 1964" shall be substituted with effect from the 1st day of April, 1978.

**Insertion of new section 54E.**

13. In the Income-tax Act, after section 54D, the following section shall be inserted with effect from the 1st day of April, 1978, namely:—

**Capital gain on transfer of capital assets not to be charged in certain cases.**

'54E. (1) Where the capital gain arises from the transfer of a capital asset, not being a short-term capital asset, (the capital asset so transferred being hereafter in this section referred to as the original asset) and the assessee has, within a period of six months after the date of such transfer, invested or deposited the full value of the consideration or any part thereof received or accruing as a result of such transfer in any specified asset (such specified asset being hereafter in this section referred to as the new asset), the capital gain shall be dealt with in accordance with the following provisions of this section, that is to say, -

(a) if the cost of the new asset is not less than the full value of the consideration received or accruing in respect of the original asset, the whole of such capital gain shall not be charged under section 45;

(b) if the cost of the new asset is less than the full value of the consideration received or accruing in respect of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of acquisition of the new asset bears to the full value of such consideration shall not be charged under section 45.

Explanation 1. — For the purposes of this sub-section, "specified asset" means any of the following assets, namely:—

(i) securities of the Central Government or a State Government;

(ii) savings certificates as defined in clause (c) of section 2 of the Government Savings Certificates Act, 1959; 46 of 1959.

(iii) units in the Unit Trust of India established under the Unit Trust of India Act, 1963; 52 of 1963.

(iv) debentures specified by the Central Government for the purposes of clause (ii) of sub-section (1) of section 80L;

(v) shares in any Indian company which are issued to the public or are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder; 42 of 1956.

(*vi*) deposits for a period of not less than three years with the State Bank of India established under the State Bank of India Act, 1955 or any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 or any nationalised bank, that is to say, any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank). 23 of 1955. 38 of 1959. 5 of 1970.

*Explanation 2.* - "Cost" in relation to any new asset, being a deposit referred to in clause (*vi*) of *Explanation 1*, means the amount of such deposit.

(*2*) Where the new asset is transferred, or converted (otherwise than by transfer) into money, within a period of three years from the date of its acquisition, the amount of capital gain arising from the transfer of the original asset not charged under section 45 on the basis of the cost of such new asset as provided in clause (*a*) or, as the case may be, clause (*b*), of sub-section (*1*) shall be deemed to be income chargeable under the head "Capital gains" relating to capital assets other than short-term capital assets of the previous year in which the new asset is transferred.".

Amendment of section 55.

**14.** In section 55 of the Income-tax Act, for the figures, letters and words "1st day of January, 1954", wherever they occur, the figures, letters and words "1st day of January, 1964" shall be substituted with effect from the 1st day of April, 1978.

Insertion of new section 72A.

**15.** In the Income-tax Act, after section 72, the following

section shall be inserted, with effect from the 1st day of April, 1978, namely:—

Provisions relating to carry forward and set off of accumulated loss and unabsorbed depreciation allowance in certain cases of amalgamation.

'72A. (1) Where there has been an amalgamation of a company owning an industrial undertaking with another company and the Central Government, on the recommendation of the specified authority, is satisfied that the following conditions are fulfilled, namely:—

(a) the accumulated loss of the amalgamating company as on the last day of the previous year immediately preceding the previous year in which the amalgamation was effected, exceeds fifty per cent. of the aggregate of the paid-up share capital and reserves, if any, of that company as on that day;

(b) the amalgamating company was not, immediately before such amalgamation, financially viable;

(c) the amalgamation was in the public interest; and

(d) such other conditions as the Central Government may, by notification in the Official Gazette, specify, to ensure that the benefit under this section is restricted to amalgamations which would facilitate the rehabilitation or revival of the business of the amalgamating company,

then, the Central Government may make a declaration to that effect, and, thereupon, notwithstanding anything contained in any other provision of this Act, the accumulated loss and the unabsorbed depreciation of the amalgamating company shall be deemed to be the loss or, as the case may be, allowance for depreciation of the amalgamated company for the previous year in which the amalgamation was effected, and the other provisions of this Act relating to set off and carry forward of loss and allowance for depreciation shall apply accordingly.

(2) Notwithstanding anything contained in sub-section (1), the accumulated loss shall not be set off or carried forward and the unabsorbed depreciation shall not be allowed in the assessment of the amalgamated company unless the following conditions are fulfilled, namely:—

(i) during the previous year relevant to the assessment year for which such set off or allowance is claimed, the business of the amalgamating company is carried on by the amalgamated company without any modification or reorganisation or with such modification or reorganisation as may be approved by the Central Government to enable the amalgamated company to carry on such business more economically or more efficiently;

(ii) the amalgamated company furnishes, along with its return of income for the said assessment year, a certificate from the specified authority to the effect that adequate steps have been taken by that company for the rehabilitation or revival of the business of the amalgamating comany.

*Explanation*. - In this section, -

(a) "accumulated loss" means so much of the loss of the amalgamating company under the head "Profits and gains of business or profession" (not being a loss sustained in a speculation business) which the amalgamating company would have been entitled to carry forward and set off under the provisions of section 72 if the amalgamation had not been effected;

(b) "specified authority" means such authority as the Central Government may, by notification in the Official Gazette, specify for the purposes of this section;

(c) "unabsorbed depreciation" means so much of the allowance for depreciation of the amalgamating company which remains to be allowed and which would have been allowed to the amalgamating company under the provisions of this Act if the amalgamation had not been effected.'.

Amendment of section 80G.

16. In section 80G of the Income-tax Act, in sub-section (4), with effect from the 1st day of April, 1978, -

(a) for the words "two hundred thousand rupees", the words "five hundred thousand rupees" shall be substituted;

(b) the proviso shall be omitted.

Amendment of section 80HH.

17. In section 80HH of the Income-tax Act, after sub-section (9), the following sub-section shall be inserted with effect from the 1st day of April, 1978, namely:-

"(9A) Where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which section 80HHA applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under this section for the same or any other assessment year.".

Insertion of new section 80HHA.

18. In the Income-tax Act, after section 80HH, the

following section shall be inserted with effect from the 1st day of April, 1978, namely:-

Deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas.

'80HHA. (1) Where the gross total income of an assessee includes any profits and gains derived from a small-scale industrial undertaking to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to twenty per cent. thereof.

(2) This section applies to any small-scale industrial undertaking which fulfils all the following conditions, namely:-

(i) it begins to manufacture or produce articles after the 30th day of June, 1977 in any rural area;

(ii) it is not formed by the splitting up, or the reconstruction, of a business already in existence:

Provided that this condition shall not apply in respect of any small-scale industrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section;

(iii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose;

(iv) it employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power.

*Explanation*.- Where in the case of a small-scale industrial undertaking, any machinery or plant or any part thereof previously used for any purpose is transferred to a new business and the total value of the machinery or plant or part so transferred does not exceed twenty per cent. of the total value of the machinery or plant used in the business, then, for the purposes of clause (iii) of this sub-section, the condition specified therein shall be deemed to have been fulfilled.

(3) The deduction specified in sub-section (1) shall be allowed in computing the total income in respect of each of the ten assessment years beginning with the assessment year relevant to the previous year in which the small-scale industrial undertaking begins to manufacture or produce articles.

(4) Where the assessee is a person, other than a company or a co-operative society, the deduction under sub-section (1) shall not be admissible unless the accounts of the small-scale industrial undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant as defined in the *Explanation* below sub-section (2) of section 288 and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant.

(5) The provisions of sub-sections (6) and (7) of section 80HH shall, so far as may be, apply in relation to the computation of the profits and gains of a small-scale industrial undertaking for the purposes of the deduction under this section as they apply in relation to the computation of the profits and gains of an industrial undertaking for the purposes of the deduction under that section.

(6) In a case where the assessee is entitled also to the deduction under section 80J in relation to the profits and gains of a small-scale industrial undertaking to which this section applies, effect shall first be given to the provisions of this section.

(7) Where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which section 80HH applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under this section for the same or any other assessment year.

(8) Nothing contained in this section shall apply in relation to any small-scale industrial undertaking engaged in mining.

*Explanation.* - For the purposes of this section, -

(a) "rural area" shall have the same meaning as in clause (b) of the *Explanation* to sub-section (1) of section 35CC;

(b) an industrial undertaking shall be deemed to be a small-scale industrial undertaking, if the aggregate value of the machinery and plant (other than tools, jigs, dies and moulds) installed, as on the last day of the previous year, for the purposes of the business of the undertaking does not exceed ten lakh rupees; and for this purpose the value of any machinery or plant shall be, —

(i) in the case of any machinery or plant owned by the assessee, the actual cost thereof to the assessee; and

(ii) in the case of any machinery or plant hired by the assessee, the actual cost thereof as in the case of the owner of such machinery or plant.'.

Substitution of new section for section 80RRA.

19. For section 80RRA of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1978, namely:-

Deduction in respect of remuneration received for services rendered outside India.

'80RRA. (1) Where the gross total income of an individual who is a citizen of India includes any remuneration received by him in foreign currency from any employer (being a foreign employer or an Indian concern) for any service rendered by him outside India, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the individual, a deduction from such remuneration of an amount equal to fifty per cent. thereof:

Provided that where the individual renders continuous service outside India under or for such employer for a period exceeding thirty-six months, no deduction under this section shall be allowed in respect of the remuneration for such service relating to any period after the expiry of the thirty-six months aforesaid.

(2) The deduction under this section shall be allowed -

(i) in the case of an individual who is or was, immediately before undertaking such service, in the employment of the Central Government or any State Government, only if such service is sponsored by the Central Government;

(ii) in the case of any other individual, only if he is a technician and the terms and conditions of his service outside India are approved in this behalf by the Central Government or the prescribed authority.

*Explanation.* - For the purposes of this section -

(a) "foreign currency" shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1973; 46 of 1973.

(b) "foreign employer" means,-

(i) the Government of a foreign State; or

(ii) a foreign enterprise; or

(iii) any association or body established outside India;

(c) "technician" means a person having specialised knowledge and experience in –

(i) constructional or manufacturing operations or mining or the generation or distribution of electricity or any other form of power; or

(ii) agriculture, animal husbandry, dairy farming, deep sea fishing or ship building; or

(iii) public administration or industrial or business management; or

(iv) accountancy; or

(v) any field of natural or applied science (including medical science) or social science; or

(vi) any other field which the Board may prescribe in this behalf,

who is employed in a capacity in which such specialised knowledge and experience are actually utilised. '.

Amendment of section 104.

**20.** In section 104 of the Income-tax Act, for sub-section (4), the following sub-section and *Explanation* shall be substituted with effect from the 1st day of April, 1978, namely:-

"(4) Without prejudice to the provisions of section 108, nothing contained in this section shall apply to –

(a) an Indian company whose business consists mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power;

(b) a company which is neither an Indian company nor a company which has made the prescribed arrangements for the declaration and payment of dividends within India.

*Explanation.* – For the purposes of clause (a) of this sub-section, the business of a company shall be deemed to consist mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power, if the income attributable to any of the aforesaid activities included in its gross total income for the relevant previous year is not less than fifty-one per cent. of such total income. ".

Amendment of section 109.

**21.** In Section 109 of the Income-tax Act, with effect from the 1st day of April, 1978, -

(a) clause (ia) shall be omitted;

(b) in clause (iii), -

(i) in sub-clause (1), for the words "an industrial company or a consultancy service company", the words "a consultancy service company" shall be substituted;

(ii) for sub-clause (3), the following sub-clause shall be substituted, namely:-

"(3) in the case of an Indian company, not being an Indian company referred to in clause (a) of sub-section (4) of section 104 or a consultancy service company, a part of whose gross total income consists of profits and gains attributable to -

(i) the business of construction of ships or of manufacture or processing of goods or of mining or of generation or distribution of electricity or any other form of power; or

(ii) the business of provision of technical know-how, or of rendering services in connection with the provision of technical know-how, to other persons -

(a) in relation to that part of its gross total income as is attributable to the business referred to in item (i) of this sub-clause ..... Nil;

(b) in relation to that part of its gross total income as is attributable to the business referred to in item (ii) of this sub-clause .....45%;

(c) in relation to the remaining part of its gross total income -

(1) if it is an investment company or a company which satisfies the conditions specified in sub-clause (4)(a) of this clause .....90%;

(2) in any other case ..... 60%.

Explanation. - The provisions of this Chapter shall apply as if each of the aforesaid parts of the gross total income of the company were respectively the gross total income of the company in relation to that part and as if

the amount of dividends actually distributed and the distributable income were also similarly apportioned for the purposes of section 104 and this section;".

Amendment of section 115A.

**22.** In section 115A of the Income-tax Act, with effect from the 1st day of April, 1978,–

(*a*) in sub-section (*1*), for the words, brackets and figure "Subject to the provisions of sub-section (*2*)", the words, brackets, figures and letter "Subject to the provisions of sub-sections (*1A*) and (*2*)" shall be substituted;

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely:-

'(*1A*) Where the royalty referred to in clause (*b*) of sub-section (*1*) is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book to an Indian concern, the provisions of sub-section (*1*) shall apply in relation to such royalty as if the words "and approved by the Central Government" occurring in the said clause had been omitted:

Provided that such book is on a subject, the books on which are permitted, according to the Import Trade Control Policy of the Government of India for the period commencing from the 1st day of April, 1977 and ending with the 31st day of March, 1978, to be imported into India under an Open General Licence.

*Explanation.* – In this sub-section, "Open General Licence" means an Open General Licence issued by the Central Government in pursuance of the Imports (Control) Order, 1955.'.

Amendment of section 155.

**23.** In section 155 of the Income-tax Act, after sub-section (*10*), the following sub-section shall be inserted with effect from the 1st day of April, 1978, namely:-

"(*10A*) Where in the assessment for any year, a capital gain arising from the transfer of a capital asset, not being a short-term capital asset, is charged to tax and within a period of six months after the date of such transfer, the assessee has made any investment or deposit in any specified asset within the meaning of *Explanation I* to sub-section (*1*) of section 54E, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under the provisions of section 54E, and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the date of the assessment.".

Amendment of section 194.

24. In section 194 of the Income-tax Act, with effect from the 1st day of October, 1977, -

(a) in the proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(b) before the proviso as so amended, the following proviso shall be inserted, namely:-

"Provided that no such deduction shall be made in the case of any shareholder, not being a company, if -

(a) the shareholder is resident in India;

(b) the amount of such dividend does not exceed two hundred and fifty rupees; and

(c) the shareholder furnishes to the person responsible for paying the dividend a statement in writing in the prescribed form and verified in the prescribed manner declaring that his estimated total income of the previous year in which such dividend is to be included under the provisions of section 8 will be less than the minimum liable to income-tax:".

Insertion of new section 206B.

25. In the Income-tax Act, after section 206A and before the heading "C.—*Advance payment of tax* ", the following section shall be inserted with effect from the 1st day of October, 1977, namely:-

Person paying dividend to certain residents without deduction of tax to furnish prescribed return.

"206B. Any person responsible for paying any dividend referred to in section 194 shall prepare, and within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form and verified in the prescribed manner, a return in writing showing -

(a) the name and address of every person who has furnished to him a statement under the first proviso to section 194;

(b) the amount of the dividend paid or distributed during the financial year to each such person; and

(c) such other particulars as may be prescribed.".

Amendment of section 208.

26. In section 208 of the Income-tax Act, in sub-section (2), for clause (c), the following clause shall be substituted with effect from the 1st day of September, 1977, namely:-

"(c) in any other case - Rs. 10,000.".

Amendment of section 273.

**27.** In section 273 of the Income-tax Act, with effect from the 1st day of September, 1977, -

*(a)* in clause *(a)*, for the words and figures "has furnished under section 212", the words, brackets and figures "has furnished under sub-section (1) or sub-section (2) or sub-section (3) of section 212" shall be substituted;

*(b)* after clause *(a)*, the following clause shall be inserted, namely:-

"*(aa)* has furnished under sub-section *(3A)* of section 212 an estimate of the advance tax payable by him which he knew or had reason to believe to be untrue, or";

*(c)* after clause *(i)*, the following clause shall be inserted, namely:-

"*(ia)* which, in the case referred to in clause *(aa)*, shall not be less than ten per cent. but shall not exceed one and a half times the amount by which the tax actually paid during the financial year immediately preceding the assessment year under the provisions of Chapter XVII-C falls short of seventy-five per cent. of the assessed tax as defined in sub-section (5) of section 215;";

*(d)* the following *Explanation* shall be inserted at the end, namely:-

"*Explanation.* - For the purposes of clause *(ia)*, the amount paid by the assessee on or before the date extended by the Commissioner under the proviso to sub-section (3A) of section 212 shall, where the date so extended falls beyond the financial year immediately preceding the assessment year, also be regarded as tax actually paid during that financial year.".

Insertion of new Eleventh Schedule.

**28.** In the Income-tax Act, after the Tenth Schedule, the following Schedule shall be inserted with effect from the 1st day of April, 1978, namely:-

'THE ELEVENTH SCHEDULE

(*See* section 32A)

*List of articles or things*

1. Beer, wine and other alcoholic spirits.

2. Tobacco and tobacco preparations, such as, cigars and

cheroots, cigarettes, biris, smoking mixtures for pipes and cigarettes, chewing tobacco and snuff.

3. Cosmetics and toilet preparations.

4. Tooth paste, dental cream, tooth powder and soap.

5. Aerated waters in the manufacture of which blended flavouring concentrates in any form are used.

6. Confectionery and chocolates.

7. Refrigerating and air-conditioning appliances and machinery (including refrigerators and air-conditioners).

8. Gramophones, including record players, and gramophone records.

9. Broadcast television receiver sets; radios (including transistor sets); radiograms and tape recorders (including cassette recorders and tape decks).

10. Cinematograph films and projectors.

11. Photographic apparatus and goods.

12. Watches.

13. Electric fans.

14. Domestic electrical appliances, not falling under any other item in this list.

Explanation. - "Domestic electrical appliances" means electrical appliances normally used in the household and similar appliances used in places, such as, hotels, restaurants, hostels, offices, educational institutions and hospitals.

15. Household furniture, utensils, crockery and cutlery not falling under any other item in this list.

16. Pressure cookers.

17. Vacuum flasks and other vacuum vessels.

18. Tableware and sanitaryware.

19. Glass and glassware.

20. Chinaware and porcelainware.

21. Mosaic tiles and glazed tiles.
22. Organic surface active agents; surface active preparations and washing preparations whether or not containing soap.
23. Synthetic detergents.
24. Office machines and apparatus such as typewriters, calculating machines, cash registering machines, cheque writing machines, intercom machines and teleprinters.

*Explanation.*. - The expression "Office machines and apparatus" includes all machnies and apparatus used in offices, shops, factories, workshops, educational institutions, railway stations, hotels and restaurants for doing office work, for data processing and for transmission and reception of messages.

25. Computers, including central processing units and peripheral devices
26. Steel furniture, whether made partly or wholly of steel.
27. Safes, strong boxes, cash and deed boxes and strong room doors.
28. Motor cars, motor cycles, scooters and other mopeds.
29. Forklift trucks and platform trucks.
30. Latex foam sponge.
31. Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers.
32. Crown corks, or other fittings of cork, rubber, polyethylene or any other material.
33. Pilfer-proof caps for packaging or other fittings of cork, rubber, polyethylene or any other material.
34. Amplifiers or any other apparatus used for addressing the public.".

**29.** (*1*) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely:-

(*a*) in section 44D, in the *Explanation* ,-

(*i*) in clause (*a*), for the words, brackets and figures "the *Explanation* to clause (*vii*) of sub-section (*1*) of section 9", the words, figures and brackets "*Explanation 2*, to clause (*vii*) of sub-section (*1*) of section 9" shall be substituted;

(*ii*) in clause (*c*), for the words, brackets and figures "the *Explanation* to clause (*vi*) of sub-section (*1*) of section 9", the words, figures and brackets "*Explanation 2*, to clause (*vi*) of sub-section (*1*) of section 9" shall be substituted;

(b) in section 115A, in the *Explanation* below sub-section (*1*),-

(*i*) in clause (*a*), for the words, brackets and figures "the *Explanation*, to clause (*vii*) of sub-section (*1*) of section 9", the words, figures and brackets "*Explanation 2*, to clause (*vii*) of sub-section (*1*) of section 9" shall be substituted;

(ii) in clause (c), for the words, brackets and figures "the *Explanation* to clause (vi) of sub-section (1) of section 9", the words, brackets and figures "*Explanation 2* to clause (vi) of sub-section (1) of section 9" shall be substituted.

(2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1978, namely:-

(a) in section 45, for the figures, letters and word "54B and 54D", the figures, letters and word "54B, 54D and 54E" shall be substituted;

(b) in sub-section (3) of section 80A, after the word, figures and letters "section 80HH", the words, figures and letters "or section 80HHA" shall be inserted;

(c) in section 80J, after the word, figures and letters "section 80HH", at both the places where they occur, the words, figures and letters "or section 80HHA" shall be inserted;

(d) in sub-section (3) of section 80P, -

(i) for the words, figures and letters "section 80HH or section 80J", the words, figures and letters "section 80HH or section 80HHA or section 80J" shall be substituted;

(ii) for the words, figures and letters "section 80HH, section 80J", the words, figures and letters "section 80HH, section 80HHA, section 80J" shall be substituted;

(e) in sub-section (2) of section 80QQ, -

(i) for the words, figures and letters "section 80HH or section 80J", the words, figures and letters "section 80HH or section 80HHA or section 80J" shall be substituted;

(ii) for the words, figures and letters "section 80HH, section 80J", the words, figures and letters "section 80HH, section 80HHA, section 80J" shall be substituted;

(f) in the Ninth Schedule, for the brackets, words, figures and letters "[*See* section 32(1)(vi) and section 32A(2)(b)(ii)]", the brackets, words, figures and letters "[*See* section 32(1)(vi) and section 80M(1)(a)(i)]" shall be substituted.

## Wealth-tax

Amendment of Act 27 of 1957.

**30.** In the Wealth-tax Act, 1957, for Part I of Schedule I (being the Part as substituted, with effect from the 1st day of April, 1977, by sub-clause (*a*) of clause (6) of section 27 of the Finance Act, 1976) the following Part shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1977, namely:- 66 of 1976.

"PART I

(1) In the case of every individual or Hindu undivided family, not being a Hindu undivided family to which item (2) of this Part applies, -

*Rate of tax*

| | | |
|---|---|---|
| (*a*) | where the net wealth does not exceed Rs. 2, 50, 000 | ½ per cent. of the net wealth; |
| (*b*) | where the net wealth exceeds Rs. 2, 50, 000 but does not exceed Rs. 5, 00, 000 | Rs. 1, 250 *plus* 1 per cent. of the amount by which the net wealth exceeds Rs. 2, 50, 000; |
| (*c*) | where the net wealth exceeds Rs. 5, 00, 000 but does not exceed Rs. 10, 00, 000 | Rs. 3, 750 *plus* 2 per cent. of the amount by which the net wealth exceeds Rs. 5, 00, 000; |
| (*d*) | where the net wealth exceeds Rs. 10, 00, 000 but does not exceed Rs. 15, 00, 000 | Rs. 13, 750 *plus* 2½ per cent. of the amount by which the net wealth exceeds Rs. 10, 00, 000; |
| (*e*) | where the net wealth exceeds Rs. 15, 00, 000 | Rs. 26, 250 plus 3½ per cent. of the amount by which the net wealth exceeds Rs. 15, 00, 000: |

Provided that for the purposes of this item, -

(*i*) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1, 00, 000;

(*ii*) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1, 00, 000.

(2) In the case of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000,-

| | *Rate of tax* |
|---|---|
| (a) where the net wealth does not exceed Rs. 2,50,000 | 1½ per cent. of the net wealth; |
| (b) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | Rs. 3,750 *plus* 2 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000; |
| (c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 8,750 *plus* 2½ per cent. of the amount by which the net wealth exceeds Rs. 5,00,000; |
| (d) where the net wealth exceeds Rs. 10,00,000 | Rs. 21,250 *plus* 3½ per cent. of the amount by which the net wealth exceeds Rs. 10,00,000: |

Provided that for the purposes of this item,-

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.".

## CHAPTER IV

### INDIRECT TAXES

Amendment of Act 51 of 1975.

**31.** The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

Amendment of Act 1 of 1944.

**32.** The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

Amendment of Act 58 of 1957.

**33.** The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act) shall be amended in the manner specified in the Fourth Schedule.

## CHAPTER V

### MISCELLANEOUS

Amendment of Act 61 of 1956.

**34.** In the Khadi and Village Industries Commission Act, 1956, in Chapter V, before section 25, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:-

Exemption from liability to pay income-tax.

"24A. Notwithstanding anything contained in the Income-tax Act, 1961, the Commission shall not be liable to pay any income-tax on its income, profits or gains.". 43 of 196

Amendment of Act 21 of 1973.

**35.** In section 23 of the Finance Act, 1973, for the words "four previous years", the words "six previous years" shall be substituted.

Amendment of Act 38 of 1974.

**36.** In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,-

(*a*) in section 3,-

(*i*) in sub-section (*1*), for the words, figures and letters "for the assessment year commencing on the 1st day of April, 1975, the assessment year commencing on the 1st day of April, 1976 and the assessment year commencing on the 1st day of April, 1977.", the words, figures, letters and brackets "for the assessment year commencing on the 1st day of April, 1975 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1980)." shall be substituted;

(*ii*) after sub-section (*2*), the following sub-section shall be inserted with effect from the 1st day of September, 1977, namely:-

"(*3*) Notwithstanding anything contained in sub-section (*1*),—

(*a*) an individual specified in sub-clause (*i*) of clause (*a*) of sub-section (*2*), or

(*b*) any person specified in clause (*b*) of sub-section (*2*) who is assessable under the Income-tax Act in respect of the total income of the individual aforesaid,

shall not be liable to make any compulsory deposit for any assessment year where, in either case, such

individual is more than seventy years of age on the first day of the financial year immediately preceding that assessment year.";

(b) in section 4, in sub-section (1), for clause (ii), the following clause shall be substituted, namely:-

"(ii) for the assessment year commencing on the 1st day of April, 1977 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1980), at the rates specified in Paragraph B of the Schedule.".

Amendment of Act 47 of 1974.

37. In the Oil Industry (Development) Act, 1974, in Chapter V, before section 23, the following section shall be inserted and shall be deemed always to have been inserted, namely:-

Exemption from liability to pay income-tax.

"22A. Notwithstanding anything contained in the Income-tax Act, 1961, the Board shall not be liable to pay any income-tax on its income, profits or gains.".

43 of 1961.

Amendment of Act 8 of 1976.

38. In the Voluntary Disclosure of Income and Wealth Act, 1976, with effect from the 1st day of April, 1976, -

(a) in section 14, -

(i) in sub-section (5), in the Explanation, for the words "For the purposes of this sub-section", the words, brackets, figure and letter "For the purposes of this sub-section and sub-section (5A)" shall be deemed to have been substituted;

(ii) after sub-section (5), the following sub-sections shall be deemed to have been inserted, namely:-

"(5A) A declarant who has not paid, in accordance with the provisions of section 5, the tax chargeable in respect of the income of the previous year or years for which the declaration has been made shall, notwithstanding anything contained in sub-section (5), be entitled to the immunity provided under sub-section (1) if, before the 1st day of January, 1978, the declarant -

(i) pays the amount of such tax remaining unpaid; and

(ii) pays simple interest at the rate of twelve per cent. per annum on the amount of such tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such tax.

(5B) The provisions of the Income-tax Act and any rules made thereunder shall, so far as may be, apply to the interest payable under sub-section (5A) as if such interest were interest payable under sub-section (2) of section 220 of that Act.";

(iii) in sub-section (6), for the words, figures and brackets "in accordance with the provisions of section 5, read with sub-section (5) of this section", the words, figures, brackets and letter "in accordance with the provisions of section 5, read with sub-section (5) or, as the case may be, in accordance with the provisions of sub-section (5A)" shall be deemed to have been substituted;

(b) in section 15,-

(i) in sub-section (5), in the *Explanation*, for the words "For the purposes of this sub-section", the words, brackets, figure and letter "For the purposes of this sub-section and sub-section (5A)" shall be deemed to have been substituted;

(ii) after sub-section (5), the following sub-sections shall be deemed to have been inserted, namely:-

"(5A) A declarant -

(a) who has not paid, in accordance with the provisions of section 5, the wealth-tax chargeable in respect of the net wealth for the assessment year or years for which the declaration has been made; or

(b) who has not invested in the securities referred to in sub-section (3) of section 3 within the time specified in sub-section (4) of section 5 the sum specified in sub-section (6); or

(c) who has neither so paid such wealth-tax nor so invested such sum,

shall, notwithstanding anything contained in sub-section (5), be entitled to the immunity provided under sub-section (1), if the declarant -

(i) in a case falling under clause (a), pays before the 1st day of January, 1978 (hereafter in this sub-section referred to as the said date) the amount of such wealth-tax remaining unpaid and also simple interest at the rate of twelve per cent. per annum on the amount of such wealth-tax remaining unpaid on the 31st day of

March, 1976, from the 1st day of April, 1976 to the date of payment of such wealth-tax;

(ii) in a case falling under clause (b), invests before the said date in the securities aforesaid the sum specified in sub-section (6) or, as the case may be, the amount which falls short of the sum required to be invested;

(iii) in a case falling under clause (c), pays before the said date the amount of such wealth-tax remaining unpaid and also simple interest at the rate of twelve per cent. per annum on the amount of wealth-tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such wealth-tax and invests before the said date in the securities aforesaid the sum specified in sub-section (6) or, as the case may be, the amount which falls short of the sum required to be invested.

(5B) The provisions of the Wealth-tax Act and any rules made thereunder shall, so far as may be, apply to the interest payable under sub-section (5A) as if such interest were interest payable under sub-section (2) of section 31 of the Wealth-tax Act.";

(iii) in sub-section (7), for the words, figures and brackets "in accordance with the provisions of section 5, read with sub-section (5) of this section", the words, figures, brackets and letter "in accordance with the provisions of section 5, read with sub-section (5) or, as the case may be, in accordance with the provisions of sub-section (5A)" shall be deemed to have been substituted.

Amendment of Income-tax Act, etc., to provide for a new appellate authority thereunder.

**39. (1) The amendments directed in the Fifth Schedule, being amendments to provide for a new appellate authority under the Income-tax Act, the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964 and the Interest-tax Act, 1974 and for matters connected therewith, shall be made in the said Acts.**

27 of 1957.
18 of 1958.
7 of 1964.
45 of 1974.

(2) For the removal of doubts it is hereby declared that any action required to be taken, after the commencement of this section, in relation to any appeal disposed of by an Appellate Assistant Commissioner or a Commissioner before such commencement, under any Act referred to in

sub-section (1), may be taken as if the amendments directed to be made in that Act by sub-section (1) had not been made.

(3) This section shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Repeal.

**40.** Sections 2 and 4 of the Finance Act, 1977 are hereby repealed and shall be deemed never to have been enacted. 11 of 1977.

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*Declaration under the Provisional Collection of Taxes Act, 1931.*

It is hereby declared that it is expedient in the public interest that the provisions of clauses 31, 32 and 33 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. 16 of 1931.

## THE FIRST SCHEDULE

*(See section 2)*

### PART I

INCOME-TAX AND SURCHARGE ON INCOME-TAX

*Paragraph A*

*Sub-Paragraph I*

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies.—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000 | Nil; |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 15 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) Where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,050 *plus* 18 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 3,200 *plus* 30 per pent. of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 *plus* 55 per cent. of the amount by which the total income exceeds Rs. 70,000; |

| | |
|---|---|
| (9) where the total income exceeds Rs. 1, 00, 000 | Rs. 39, 200 *plus* 60 per cent. of the amount by which the total income exceeds Rs. 1, 00, 000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1977 exceeds Rs. 8, 000, —

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8, 000 | *Nil;* |
| (2) where the total income exceeds Rs. 8, 000 but does not exceed Rs. 15, 000 | 18 per cent. of the amount by which the total income exceeds Rs. 8, 000; |
| (3) where the total income exceeds Rs. 15, 000 but does not exceed Rs. 20, 000 | Rs. 1, 260 *plus* 25 per cent. of the amount by which the total income exceeds Rs. 15, 000; |
| (4) where the total income exceeds Rs. 20, 000 but does not exceed Rs. 25, 000 | Rs. 2, 510 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20, 000; |
| (5) where the total income exceeds Rs. 25, 000 but does not exceed Rs. 30, 000 | Rs. 4, 010 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 25, 000; |
| (6) where the total income exceeds Rs. 30, 000 but does not exceed Rs. 50, 000 | Rs. 6, 010 *plus* 50 per cent. of the amount by which the total income exceeds Rs. 30, 000; |
| (7) where the total income exceeds Rs. 50, 000 but does not exceed Rs. 70, 000 | Rs. 16, 010 *plus* 55 per cent. of the amount by which the total income exceeds Rs. 50, 000; |
| (8) where the total income exceeds Rs. 70, 000 | Rs. 27, 010 *plus* 60 per cent. of the amount by which the total income exceeds Rs. 70, 000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be in-

creased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 15 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 *plus* 25 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Paragraph C*

*Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 5 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 *plus* 7 per cent. of the amount by which the total income exceeds Rs. 25,000; |

| | |
|---|---|
| (4) where the total income exceeds Rs. 50, 000 but does not exceed Rs. 1, 00, 000 | Rs. 2,500 *plus* 15 per cent. of the amount by which the total income exceeds Rs. 50, 000; |
| (5) where the total income exceeds Rs. 1, 00, 000 | Rs. 10,000 *plus* 24 per cent. of the amount by which the total income exceeds Rs. 1, 00, 000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, —

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10, 000 | Nil; |
| (2) where the total income exceeds Rs. 10, 000 but does not exceed Rs. 25, 000 | 4 per cent. of the amount by which the total income exceeds Rs. 10, 000; |
| (3) where the total income exceeds Rs. 25, 000 but does not exceed Rs. 50, 000 | Rs. 600 *plus* 7 per cent. of the amount by which the total income exceeds Rs. 25, 000; |
| (4) where the total income exceeds Rs. 50, 000 but does not exceed Rs. 1, 00, 000 | Rs. 2,350 *plus* 13 per cent. of the amount by which the total income exceeds Rs. 50, 000; |
| (5) where the total income exceeds Rs. 1, 00, 000 | Rs. 8, 850 *plus* 22 per cent. of the amount by which the total income exceeds Rs. 1, 00, 000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Explanation*.— For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

| | |
|---|---|
| On the whole of the total income | 50 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

| | |
|---|---|
| (*i*) in a case where the total income does not exceed Rs. 1,00,000 | 45 per cent. of the total income; |
| (*ii*) in a case where the total income exceeds Rs. 1,00,000 | 55 per cent. of the total income; |

(2) where the company is not a company in which the public are substantially interested,—

| | |
|---|---|
| (i) in the case of an industrial company,— | |
| (a) where the total income does not exceed Rs.2,00,000 | 55 per cent. of the total income; |
| (b) where the total income exceeds Rs.2,00,000 | 60 per cent. of the total income; |
| (ii) in any other case | 65 per cent. of the total income: |

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs.1,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs.1,00,000 (the income of Rs.1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs.1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs.2,00,000, shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs.2,00,000 (the income of Rs.2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs.2,00,000.

II. In the case of a company other than a domestic company, —

| | |
|---|---|
| (i) on so much of the total income as consists of— | |
| (a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or | |
| (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, | |
| and where such agreement has, in either case, been approved by the Central Government | 50 per cent.; |
| (ii) on the balance, if any, of the total income | 70 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent. of such income-tax.

PART II

*Rates for deduction of tax at source in certain cases*

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be

made from the income subject to deduction at the following rates:—

| | Income-tax | |
|---|---|---|
| | Rate of income-tax | Rate of surcharge |
| I. In the case of a person other than a company— | | |
| *(a)* where the person is resident in India— | | |
| *(i)* on income by way of interest other than "Interest on securities" | 10 per cent. | *Nil;* |
| *(ii)* on income by way of winnings from lotteries and crossword puzzles | 30 per cent. | 4.5 per cent.; |
| *(iii)* on income by way of insurance commission | 10 per cent. | *Nil;* |
| *(iv)* on any other income (excluding interest payable on a tax-free security) | 20 per cent. | 3 per cent.; |
| *(b)* where the person is not resident in India— | | |
| *(i)* on the whole income (excluding interest payable on a tax-free security) | income-tax at 30 per cent. and surcharge at 4.5 per cent. of the amount of the income, or income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher; | |
| *(ii)* on income by way of interest payable on a tax-free security | 15 per cent. | 2.25 per cent. |

| | Income-tax | |
|---|---|---|
| | Rate of income-tax | Rate of surcharge |
| 2. In the case of a company— | | |
| (a) where the company is a domestic company— | | |
| (i) on income by way of interest other than "Interest on securities" | 20 per cent. | 1 per cent.; |
| (ii) on any other income (excluding interest payable on a tax-free security) | 22 per cent. | 1 per cent.; |
| (b) where the company is not a domestic company— | | |
| (i) on income by way of dividends payable by any domestic company | 25 per cent. | *Nil;* |
| (ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (*1A*) of section 115A of the Income-tax Act, to the Indian concern. | 40 per cent. | *Nil;* |
| (iii) on income by way of royalty [not being royalty of the nature referred to in sub-item (ii)] payable by an Indian concern in pursuance of an | | |

| | Income-tax | |
|---|---|---|
| | Rate of income-tax | Rate of surcharge |
| agreement made by it with the Indian concern and which has been approved by the Central Government, — | | |
| (A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976 | 50 per cent. | 2.5 per cent.; |
| (B) where the agreement is made after the 31st day of March, 1976— | | |
| (1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, or trade mark or similar property | 20 per cent. | Nil; |
| (2) on the balance, if any, of such income | 40 per cent. | Nil; |
| (iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been | | |

| | Income-tax | |
|---|---|---|
| | Rate of income-tax | Rate of surcharge |
| approved by the Central Government— | | |
| (A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976 | 50 per cent. | 2.5 per cent.; |
| (B) where the agreement is made after the 31st day of March, 1976 | 40 per cent. | *Nil;* |
| (v) on income by way of interest payable on a tax-free security | 44 per cent. | 2.2 per cent.; |
| (vi) on any other income | 70 per cent. | 3.5 per cent. |

PART III

*Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".*

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

*Paragraph A*

*Sub-Paragraph I*

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause *(vii)* of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies, —

| *Rates of income-tax* | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000 | *Nil;* |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 15 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,050 *plus* 18 per cent. of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30. 000 | Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 4,700 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000; |

| | |
|---|---|
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000; |
| (9) where the total income exceeds Rs. 1,00,000 | Rs. 39,200 *plus* 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000: |

Provided that for the purposes of this Sub-Paragraph, —

*(i)* no income-tax shall be payable on a total income not exceeding Rs. 10,000;

*(ii)* where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,540, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1978 exceeds Rs. 10,000, —

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000 | Nil; |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 18 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000; |

| | |
|---|---|
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,510 *plus* 30 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,010 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,010 *plus* 50 per cent. of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 16,010 *plus* 55 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 | Rs. 27,010 *plus* 60 per cent. of the amount by which the total income exceeds Rs. 70,000; |

Provided that for the purposes of this Sub-Paragraph, —

(*i*) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(*ii*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Paragraph B*

In the case of every co-operative society, —

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 15 per cent. of the total income; |

| | |
|---|---|
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 *plus* 25 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 4,000 *plus* 40 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Paragraph C*

*Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies, —

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 5 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 *plus* 7 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 *plus* 15 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 10,000 *plus* 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income,–

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 4 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 600 *plus* 7 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 *plus* 13 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 8,850 *plus* 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Explanation* . – For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registerd firm under clause *(b)* of section 183 of the Income-tax Act.

*Paragraph* D

In the case of every local authority, –

*Rate of Income-tax*

| | |
|---|---|
| On the whole of the total income | 50 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Paragraph* E

In the case of a company, –

*Rates of income-tax*

I. In the case of a domestic company, –

| | |
|---|---|
| (1) where the company is a company in which the public are substantially interested, – | |
| *(i)* in a case where the total income does not exceed Rs. 1,00,000 | 45 per cent. of the total income; |
| *(ii)* in a case where the total income exceeds Rs. 1,00,000 | 55 per cent. of the total income; |

(2) where the company is not a company in which the public are substantially interested, –

| | |
|---|---|
| (i) in the case of an industrial company, – | |
| (a) where the total income does not exceed Rs.2,00,000 | 55 per cent. of the total income; |
| (b) where the total income exceeds Rs.2,00,000 | 60 per cent. of the total income; |
| (ii) in any other case | 65 per cent. of the total income: |

Provided that–

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs.1,00,000, shall not exceed the aggregate of –

(a) the income-tax which would have been payable by the company if its total income had been Rs.1,00,000 (the income of Rs.1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs.1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs.2,00,000, shall not exceed the aggregate of –

(a) the income-tax which would have been payable by the company if its total income had been Rs.2,00,000 (the income of Rs.2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs.2,00,000.

II. In the case of a company other than a domestic company,-

| | |
|---|---|
| (*i*) on so much of the total income as consists of- | |
| (*a*) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or | |
| (*b*) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, | |
| and where such agreement has, in either case, been approved by the Central Government | 50 per cent.; |
| (*ii*) on the balance, if any, of the total income | 70 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent. of such income-tax.

## PART IV

[*See* section 2 (7) (*e*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

*Rule 1.* – Agricultural income of the nature referred to in sub-clause (*a*) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule 2.* – Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (1) of section 2 of the Income-tax Act [ other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) ] shall be computed as it if were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [ other than sub-sections (3) and (4) thereof ], 41, 43 and 43A of the Income-tax Act shall, so far as may be, apply accordingly.

*Rule 3.* – Agricultural income of the nature referred to in sub-clause (*c*) of clause (1) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

*Rule 4.* – Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

*Rule 5.* – Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (*b*) of the said section 183 and which in the previous year has either no income chargeable

to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section *(1)*, sub-section *(2)* and sub-section *(3)* of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule* 6. – Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule* 7. – Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural inome:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

*Rule* 8. – Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

*Rule* 9. – (1) Where the assessee has, in the previous year relevant to the assessment year commening on the 1st day of April, 1977, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commening on the 1st day of April, 1974 or the 1st day

of April, 1975 or the 1st day of April, 1976, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,-

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, and

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1977.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act,-

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, or the 1st day of April, 1977,

*(iii)* the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, and

*(iv)* the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules, or the rules contained in Part IV of the First Schedule to the Finance Act, 1974, or of the First Schedule to the Finance Act, 1975, or of the First Schedule to the Finance Act, 1976, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

20 of 1974.
25 of 1975.
66 of 1976.

*Rule* 10. – Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

*Rule* 11. – The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

*Rule* 12. – For the purposes of computing the net agricultural income of the assessee, the Income-tax Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE
(*See* section 31)

### PART - I

In the First Schedule to the Customs Tariff Act, -

(i) in sub-heading No. (3), of Heading No. 37.01/08, for the entry in column (3), the entry "40% *ad valorem* " shall be substituted;

(ii) in Heading No. 51.01/03, for the entry in column (3), the entry "100% *plus* Rs. 30 per kilogram" shall be substituted;

(iii) in sub-heading No. (2) of Heading No. 53.01/05, for the entry in column (3), the entry "60%" shall be substituted;

(iv) in Heading No. 56.01/04, for the entry in column (3), the entry "140%" shall be substituted;

(v) in Heading No. 56.05/06, for the entry in column (3), the entry "100% *plus* Rs. 30 per kilogram" shall be substituted;

(vi) in Heading No. 69.09, for the entry in column (3), the entry "100%" shall be substituted;

(vii) in sub-heading No. (2) of Heading No. 76.03/04, for the entry in column (3), the entry "100%" shall be substituted;

(viii) in sub-heading No. (1) of Heading No. 84.51/55, for the entry in column (3), the entry "100%" shall be substituted;

(ix) in Heading No. 85.01, -

(1) in sub-heading No. (2), for the entry in column (3), the entry "100%" shall be substituted;

(2) in sub-heading No. (3), for the entries in columns (3) and (4), the entries "100%" and "97.5%" shall, respectively, be substituted;

(x) in Heading No. 85.13, for the entry in column (3), the entry "100%" shall be substituted;

(xi) in Heading No. 85.14, for the entries in columns (3) and (4), the entries "100%" and "97.5%" shall, respectively, be substituted;

(xii) in sub-heading No. (1) of Heading No. 85.15, for the entry in column (3), the entry "100%" shall be substituted;

(xiii) in Heading No. 85.18/27,-

(1) in sub-heading No. (1), for the entries in columns (3) and (4), the entries "100%" and "97.5%" shall, respectively, be substituted;

(2) in sub-heading No. (2), for the entry in column (3), the entry "100%" shall be substituted;

(xiv) in Heading No. 100.01, in column (2), for the words "All dutiable articles imported by a passenger as baggage," the words "All dutiable articles imported by a passenger, or a member of the crew, as baggage" shall be substituted.

PART II

| Heading No. | Sub-heading No. and description of article | Rate of duty | | | Duration when rates of duty are protective |
|---|---|---|---|---|---|
| | | Standard | U.K. | Other Preferential Areas | |
| (1) | (2) | (3) | (4) | (5) | (6) |

In the First Schedule to the Customs Tariff Act,—

(i) for Heading No. 85.02, the following Heading shall be substituted, namely:-

| | | | | | |
|---|---|---|---|---|---|
| "85.02 | Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electromagnetic and permanent magnet chucks, clamps, vices and similar work holders; electromagnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads; | | | | |

| Heading No. | Sub-heading No. and description of article | Rate of duty | | | Duration when rates of duty are protective |
|---|---|---|---|---|---|
| | | Standard | U.K. | Other Preferential Areas | |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | (1) Not elsewhere specified | 40% | - | - | - |
| | (2) Ferrite permanent magnets and articles of ferrite for permanent magnets, being blanks of such magnets | 100% | - | - | -"; |

(ii) for Heading No. 90.29, the following Heading shall be substituted, namely:—

| | | | | | |
|---|---|---|---|---|---|
| "90.29 | Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading No. 90.23, 90.24, 90.26, 90.27 or 90.28: | | | | |
| | (1) Not elsewhere specified | Rate of duty applicable to the main article of which they are parts or accessories | | | - |
| | (2) Parts or accessories, containing thermionic valves or transistors or similar semi-conductor devices or electronic microcircuits or capacitors other than paper capacitors | 100% | 97.5% | - | -". |

## THE THIRD SCHEDULE
(*See* section 32)

### PART I

In the First Schedule to the Central Excises Act, -

(i) in Item No. 1A, for the entry in the second column against sub-item (1), the entry "Chewing gums" shall be substituted;

(ii) in Item No. 1C, for the entry in the second column against sub-item (2), the entry "Butter, whether pasteurised or not." shall be substituted;

(iii) in Item No. 4,—

(a) under "I. Unmanufactured tobacco - ", for each of the entries in the third column against sub-items (1), (3) and (4), the entry "Twenty rupees." shall be substituted;

(b) under "II. Manufactured tobacco -", for the entries in the third column against sub-items (1), (2), (3)(i), (3)(ii) and (4), the entries "One hundred and and seventy per cent. *ad valorem* .", "Two hundred and seventy per cent. *ad valorem* .", "Four rupees and sixty paise per thousand.", "One rupee and sixty paise per thousand." and "Two hundred and twenty per cent. *ad valorem* ." shall, respectively, be substituted;

(iv) in Item No. 14C, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*. " shall be substituted;

(v) in Item No. 14D, for the entry in the third column, the entry "Thirty per cent. *ad valorem* ." shall be substituted;

(vi) in Item No. 14DD, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem* ." shall be substituted;

(vii) in Item No. 14F, for the entry in the third column, the entry "Sixty per cent. *ad valorem* ." shall be substitited;

(viii) in Item No. 16A, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Fifty per cent. *ad valorem* .", "Thirty-six per cent. *ad valorem* .", "Twenty-four per cent. *ad valorem* ." and "Twenty-four per cent. *ad valorem* ." shall, respectively, be substituted;

(ix) in Item No. 16AA, for the entry in the third column, the entry "Five per cent. *ad valorem* ." shall be substituted;

(x) in Item No. 16B, for the entry in the third column against sub-item (ii), the entry "Twenty-seven and half per cent. *ad valorem* ." shall be substituted;

(xi) in Item No. 17, for the entry in the third column against sub-item (2), the entry "Forty per cent. *ad valorem*. " shall be substituted;

(xii) in Item No. 23, for the entry in the third column against sub-item (2), the entry "Forty per cent. *ad valorem.* " shall be substituted;

(xiii) in Item No. 26, for the entry in the third column, the entry "Three hundred and fifty rupees per metric tonne." shall be substituted;

(xiv) in Item No. 26A, for the entries in the third column against sub-items (1), (1a), (2) and (3), the entries "Five thousand six hundred rupees per metric tonne.", "Five thousand six hundred rupees per metric tonne.", "Six thousand three hundred rupees per metric tonne." and "Twenty-eight per cent. *ad valorem.* " shall, respectively, be substituted;

(xv) in Item No. 26AA, for the entries in the third column against sub-items (i), (ia), (ii), (iii), (iv) and (v), the entries "Three hundred and fifty rupees per metric tonne.", "Three hundred and fifty rupees per metric tonne.", "One thousand three hundred and fifty rupees per metric tonne.", "One thousand three hundred and fifty rupees per metric tonne.", "One thousand rupees per metric tonne *plus* the excise duty for the time being leviable on pig iron or steel ingots, as the case may be." and "Seven hundred and fifty rupees per metric tonne." shall, respectively, be substituted;

(xvi) in Item No. 26B, for the entries in the third column against sub-items (1), (2) and (3), the entries "Two thousand six hundred and twenty-five rupees per metric tonne.", "Three thousand one hundred and fifty rupees per metric tonne." and "Thirty-five per cent. *ad valorem.* " shall, respectively, be substituted;

(xvii) in Item No. 27,—

(a) for the entry in the second column against sub-item (b), the following entry shall be substituted, namely:-

"Manufactures, the following, namely, plates, sheets, circles, strips, shapes and sections, in any form or size, not otherwise specified.";

(b) for each of the entries in the third column against sub-items (a)(i), (a)(ii), (b), (c), (d), (e) and (f), the entry "Fifty per cent. *ad valorem* , *plus* two thousand rupees per metric tonne." shall be substituted;

(*xviii*) in Item No. 33A, –

(*a*) in the second column, for the words and brackets, "AND TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS)", the words and brackets ", TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS) AND TAPE PLAYERS (INCLUDING CASSETTE PLAYERS)" shall be substituted;

(*b*) for the entry in the second column against sub-item (3), the entry "Radiograms (including radio or transistor sets with extra space in cabinet for fitting in record players or record changers)." shall be substituted;

(*c*) for each of the entries in the third column against sub-items (2), (3) and (4), the entry "Thirty-five per cent. *ad valorem*. " shall be substituted;

(*xix*) Item No. 47 shall be omitted;

(*xx*) Item No. 59 shall be omitted;

(*xxi*) in Item No. 68, for the entry in the third column, the entry "Two per cent. *ad valorem*. " shall be substituted.

PART II

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

In the First Schedule to the Central Excises Act, –

(*i*) for Item No. 1D, the following Item shall be substituted, namely:–

| | | |
|---|---|---|
| "1D | AERATED WATERS, WHETHER OR NOT FLAVOURED OR SWEETENED AND WHETHER OR NOT CONTAINING VEGETABLE OR FRUIT JUICE OR FRUIT PULP — | |
| | (1) Aerated waters which are only charged with carbon dioxide gas under pressure and which contain no other added ingredient. | Twenty-five per cent. *ad valorem*. |
| | (2) All others. | Fifty-five per cent. *ad valorem*. "; |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

*(ii)* for Item No. 14, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "14 | PIGMENTS, COLOURS, PAINTS, ENAMELS, VARNISHES, BLACKS AND CELLULOSE LACQUERS – | |
| I | (1) Pigments, colours, paints and enamels - | |
| | *(i)* Aluminium paste. | Ten per cent. *ad valorem.* |
| | *(ii)* Pigments and colours, not otherwise specified. | Five per cent. *ad valorem.* |
| | (2) Water paints - | |
| | *(i)* Dry distemper including cement based water paints. | Ten per cent. *ad valorem.* |
| | *(ii)* Oil-bound distemper. | Fifteen per cent. *ad valorem.* |
| | *(iii)* Water pigment finishes for leather. | Ten per cent. *ad valorem.* |
| | *(iv)* Plastic emulsion paints. | Fifteen per cent. *ad valorem.* |
| | (3) Oil Paints and enamels - | |
| | *(i)* Tinting paste (Blue). | Ten per cent. *ad valorem.* |
| | *(ii)* Stiff paints. | Fifteen per cent. *ad valorem.* |
| | *(iii)* Ready-mixed paints and enamels. | Fifteen per cent. *ad valorem.* |
| | (4) Dispersed organic pigments ordinarily used for the printing of textiles, whether in the form of powder, paste, or in emulsion. | Ten per cent. *ad valorem.* |

| Item No. (1) | Description of goods (2) | Rate of duty (3) |
|---|---|---|
| | (5) Paints and enamels, not otherwise specified. | Fifteen per cent. *ad valorem*. |
| II | Varnishes and blacks – | |
| | (i) Varnishes. | Fifteen per cent. *ad valorem*. |
| | (ii) Bituminous and coal-tar blacks. | Five per cent. *ad valorem*. |
| III | Cellulose lacquers – | |
| | (i) Nitrocellulose lacquers, clear and pigmented and nitrocellulose ancillaries in liquid, semisolid or pasty form. | Fifteen per cent. *ad valorem*. |
| | (ii) Cellulose lacquers, not otherwise specified. | Fifteen per cent. *ad valorem*. |

*Explanation.* – This Item does not include carbon black.";

(iii) for Item No. 14H, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "14H. | GASES, INCLUDING LIQUEFIED OR SOLIDIFIED GASES, THE FOLLOWING NAMELY:– | |
| | (i) Oxygen. | Twelve per cent. *ad valorem*. |
| | (ii) Chlorine. | Twelve per cent. *ad valorem*. |
| | (iii) Ammonia. | Twelve per cent. *ad valorem*. |
| | (iv) Carbonic acid (Carbon dioxide). | Rupee one and twenty paise per kilogram. |
| | (v) Refrigerant gases, not otherwise specified, such as sulphur dioxide and freon. | Twenty-four per cent. *ad valorem*. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | *(vi)* Acetylene (whether in dissolved condition or not). | Twelve per cent. *ad valorem.*"; |

*(iv)* for Item No. 15A, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| '15A | ARTIFICIAL OR SYNTHETIC RESINS AND PLASTIC MATERIALS AND CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF — | |
| | (1) The following artificial or synthetic resins and plastic materials, and cellulose esters and ethers, in any form, whether solid, liquid or pasty, or as powder, granules or flakes, or in the form of moulding powders, namely:- | Fifty per cent. *ad valorem.*, |
| | *(i)* Condensation, polycondensation and Polyaddition products, whether or not modified or polymerised, and whether or not linear such as Phenoplasts, Aminoplasts, Alkyds, Polyamides, Superpolyamides, Polyesters, Polyallyl esters, Polycarbonates, Polyethers, Polyethylene imines, Polyurethanes, Epoxide resins and Silicones; | |
| | *(ii)* Polymerisation and co-polymerisation products such as Polyethylene, Polytetrahaloethylenes, Polyisobutylene, Polystyrene, Polyvinyl chloride, Polyvinyl acetate, Polyvinyl chloroacetate and other polvyinyl derivatives, Polyacrylic and Polymethacrylic derivatives and Coumarone - Indene Resins; and | |
| | *(iii)* Cellulose acetate (including Cellulose diacetate or Cellulose triacetate), Cellulose acetate butyrate and Cellulose propionate, | |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | Cellulose acetate propionate, Ethyl-cellulose and Benzylcellulose, whether plasticised or not, and plasticised Cellulose nitrate. | |
| | (2) Articles made of plastics, all sorts, including tubes, rods, sheets, foils, sticks, other rectangular or profile shapes, whether laminated or not, and whether rigid or flexible, including layflat tubings, and polyvinyl chloride sheets, not otherwise specified. | Fifty per cent. *ad valorem*. |
| | (3) Polyurethane foam. | Seventy per cent. *ad valorem*. |
| | (4) Articles made of polyurethane foam. | Seventy per cent. *ad valorem*. |

*Explanation.* - For the purpose of sub-item (2), "plastics" means the various artificial or synthetic resins or plastic materials or cellulose esters and ethers included in sub-item(1).' ;

(v) after Item No. 15C, the following Item shall be inserted, namely:-

| | | |
|---|---|---|
| "15D. | POLISHES AND CREAMS FOR FOOTWEAR, FURNITURE, FLOORS, LEATHER, METALS, MOTOR VEHICLES AND GLASS; SCOURING POWDERS AND PASTES. | Ten per cent. *ad valorem*. |

*Explanation.* .- This Item does not include French Polish.";

(vi) for Item No. 18, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| '18 I | MAN-MADE FIBRES, OTHER THAN MINERAL FIBRES - | |
| | (i) Non-cellulosic. | Eighty-five rupees per kilogram. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | *(ii)* Cellulosic. | Four rupees per kilogram. |
| II | MAN-MADE FILAMENT YARNS - | |
| | *(i)* Non-cellulosic - | |
| | *(a)* other than textured. | Eighty-five rupees per kilogram. |
| | *(b)* textured. | Ninety-five rupees per kilogram. |

*Explanation.* - 'Textured Yarn' means yarn that has been processed to introduce crimps, coils, loops or curls along the length of the filaments and shall include bulked yarn and stretch yarn.

| | | |
|---|---|---|
| | *(ii)* Cellulosic. | Twenty rupees per kilogram. |
| | *(iii)* Metallized. | Eighty-five rupees per kilogram. |
| III | CELLULOSIC SPUN YARN - | |
| | Yarn, in which man-made fibre of cellulosic origin predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power - | |
| | (i) not containing, or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | 5.5 paise per count per kilogram. |
| | (ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

*Explanation* I . - "Count" means the size of grey yarn (excluding any sizing material)expressed in English Count.

*Explanation* II . - For multiple fold yarn, "count" means the count of the basic single yarn.

*Explanation* III . - Where two or more of the following fibres, that is to say,

(a) man-made fibre of cellulosic origin;

(b) cotton;

(c) wool or acrylic fibre, or both;

(d) silk (including silk noil);

(e) jute (including Bimlipatam jute or mesta fibre);

(f) man-made fibre of non-cellulosic origin, other than acrylic fibre;

(g) flax;

(h) ramie,

in any yarn are equal in weight, then, such one of those fibres, the predominance of which would render such yarn fall under that sub-Item or Item (hereafter in this *Explanation* referred to as the applicable sub-Item or Item), among the sub-Items and Items Nos. 18III, 18A, 18B, 18C, 18D, 18E, 18FI and 18FII, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such yarn and accordingly such yarn shall be deemed to fall under the applicable sub-Item or Item, as the case may be!;

(vii) for Item No. 18A, the following Item shall be substituted, namely:-

"18A. COTTON YARN, ALL SORTS -

Yarn, in which cotton prodominates in weight and, in or in relation to the

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | manufacture of which any process is ordinarily carried on with the aid of power - | |
| | (i) not containing, or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | 5.5 paise per count per kilogram. |
| | *(ii)* containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |

*Explanation.* -

(1) 'Cotton yarn' shall include cotton twist and thread.

(2) Cotton yarn, twist or thread, all sorts, whether sized or unsized, in all forms including skeins, hanks, cops, cones bobbins, pirns, spools, reels, cheeses, balls or on warp beams shall be deemed to be included under this Item.

(3) *Explanations* I, II and III under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.";

*(viii)* for Item No. 18B, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "18B. | WOOLLEN AND ACRYLIC SPUN YARN - | |
| | Yarn, in which wool or acrylic fibre or both predominates or predominate in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power - | |
| | (i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content. | Twenty rupees per kilogram. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | (ii) containing more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content. | Eighteen rupees per kilogram. |

*Explanation* I. - Woollen and acrylic spun yarn shall be deemed to include woollen and acrylic knitting yarn.

*Explanation* II. - *Explanation* III under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.";

(ix) for Item No. 18C, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "18C. | SILK YARN, ALL SORTS - | |
| | Yarn, in which silk (including silk noil) predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power - | |
| | (i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Twenty per cent. *ad valorem*. |
| | (ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |

*Explanation*. - *Explanation* III under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item." ;

(x) for Item No. 18D, the following Item shall be substituted, namely:—

| | | |
|---|---|---|
| "18D. | JUTE YARN, ALL SORTS - | |
| | Yarn, in which jute (including Bimlipatam jute or mesta fibre) predominates in weight and, in or | Rupees six hundred per metric tonne. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | |

*Explanation* I. - 'Jute yarn' shall include jute twist, thread, rope and twine.

*Explanation* II. - *Explanation* III under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

*(xi)* for Item No. 18E, the following Item shall be substituted, namely:-

"18E. NON-CELLULOSIC SPUN YARN -

| | | |
|---|---|---|
| Spun (discontinuous) yarn, in which man-made fibres of non-cellulosic origin, other than acrylic fibre, predominate in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | Twenty-four rupees per kilogram. | |

*Explanation.* - *Explanation* III under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

*(xii)* after Item No. 18E, the following Item shall be inserted, namely:-

"18F. I FLAX YARN —

| | | |
|---|---|---|
| Yarn, in which flax predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power - | | |
| (i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the toal fibre content. | 5.5 paise per count per kilogram. | |
| (ii) containing more than one-sixth by weight of non- | Eighteen rupees per kilogram. | |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | cellulosic fibre calculated on the total fibre content. | |
| II | RAMIE YARN — | |
| | Yarn, in which ramie predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | Eighteen rupees per kilogram. |

*Explanation.* - *Explanations* I, II and III under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.";

(*xiii*) in Item No. 19,

(*a*) in column (2), for the portion beginning with the words '"Cotton fabrics" means all varieties of fabrics' and ending with the words "which are embroidered or impregnated, coated or laminated, as the case may be -", the following shall be substituted, namely:-

' "Cotton fabrics" means all varieties of fabrics manufactured either wholly or partly from cotton and includes dhoties, sarees, chadders, bed-sheets, bed-spreads, counter-panes, table-cloths, embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, if (*i*) in such fabrics cotton predominates in weight, or (*ii*) such fabrics contain more than 40 per cent. by weight of cotton and 50 per cent. or more by weight of non-cellulosic fibres or yarn or both:

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | Provided that in the case of embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, such predominance or percentages, as the case may be, shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated, as the case may be —'; | |
| | (b) for sub-Item I, the following sub-Item shall be substituted, namely:- | |
| "I. | Cotton fabrics other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. | Twenty per cent. *ad valorem* "; |
| | (c) for *Explanation* II the following *Explanation* shall be substituted, namely:- | |
| | " *Explanation* II .- Where two or more of the following fibres, that is to say, | |
| | (a) man-made fibre of cellulosic origin; | |
| | (b) cotton; | |
| | (c) wool; | |
| | (d) silk (including silk noil); | |
| | (e) jute (including Bimilipatam jute or mesta fibre); | |
| | (f) man-made fibre of non-cellulosic origin; | |
| | (g) flax; | |
| | (h) ramie, | |
| | in any fabric are equal in weight, then, such one of those fibres the predominance of which would render such fabric | |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

fall under that Item (hereafter in this *Explanation* referred to as the applicable Item) among the Items Nos. 19, 20, 21, 22 22A and 22AA, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such fabric and accordingly such fabric shall be deemed to fall under the applicable Item.";

*(d)* *Explanation* III shall be omitted;

*(xiv)* in Item No. 20,-

*(a)* in column (2), for the portion beginning with the words "but does not include any such fabric -" and ending with the words "shall be in relation to the base fabrics which are emboridered -", the following shall be substituted, namely:-

", in each of which silk (including silk noil) predominates in weight and which is not manufactured on handloom:

Provided that in the case of embroidery in the piece, in strips or in motifs, such predominance shall be in relation to the base fabrics which are embroidered -";

*(b)* the *Explanation* shall be numbered as *Explanation* I and after that *Explanation* as so numbered the following *Explanation* shall be inserted, namely:-

"*Explanation* II.- *Explanation* II under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

*(xv)* in Item No. 21,—

*(a)* in column (2), for the portion beginning with the words "manufactured wholly of wool" and ending with the words "in relation to the base fabrics

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

which are embroidered -", the following shall be substituted, namely:-

"in which wool predominates in weight or which contain more than 30 per cent. of wool and 50 per cent. or more of non-cellulosic fibre or yarn or both:

Provided that in the case of embroidery in the piece, in strips or in motifs, such predominance or percentages, as the case may be, shall be in relation to the base fabrics which are embroidered - ";

*(b)* the *Explanation* shall be numbered as *Explanation* I and after that *Explanation* as so numbered the following *Explanation* shall be inserted, namely:-

"*Explanation* II.- *Explanation* II under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

*(xvi)* for Item No. 22, the following Item shall be substituted, namely:-

'22. MAN-MADE FABRICS –

"Man-made fabrics" means all varieties of fabrics manufactured either wholly or partly from man-made fibres or yarn and includes embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, in each of which man-made (i) cellulosic fibre or yarn, or (ii) non-cellulosic fibre or yarn, predominates in weight:

Provided that in the case of embroidery in the piece, in strips

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, such predominance shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated, as the case may be - | |
| | (1) Man-made fabrics other than (i) embroidery in the piece, in strips or in motifs, and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, | Twenty per cent. *ad valorem* *plus* rupees five per square metre. |
| | (2) Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | The duty for the time being leviable on the base fabrics, if not already paid, *plus* twenty per cent. *ad valorem*. |
| | (3) Fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. | The duty for the time being leviable on the base fabrics, if not already paid, *plus* twenty per cent. *ad valorem*. |

*Explanation* I. - "Base fabrics" means fabrics falling under sub-Item (1) of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials.

*Explanation* II. - This Item does not include glass fabrics or fabrics falling under Item No. 19 or Item No. 21.

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

*Explanation* III. - *Explanation.* II under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item. ';

(*xvii*) in Item No. 22A —

(*a*) in column (2), for the words, brackets and figures

"BUT EXCLUDING ANY SUCH MANUFACTURE —

(i) if it contains 40 per cent. or more by weight of wool; or

(ii) if it contains no wool or less than 40 per cent. by weight of wool and less than 50 per cent. by weight of jute (including Bimlipatam jute or mesta fibre)-",

the words and brackets,

",IN WHICH JUTE (INCLUDING BIMLIPATAM JUTE OR MESTA FIBRE) PREDOMINATES IN WEIGHT-",

shall be substituted;

(*b*) for the entry in the third column against sub-Item (2), the entry "Six hundred rupees per metric tonne," shall be substituted;

(*c*) the following *Explanation* shall be inserted at the end, namely:-

"*Explanation.* - *Explanation* II under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(*xviii*) for Item No. 22AA, the following Item shall be substituted, namely:-

| | | | |
|---|---|---|---|
| "22AA. | (*i*) FLAX FABRIC, in which flax predominates in weight. | Fifteen per cent. *ad valorem*. | |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | (ii) RAMIE FABRIC, in which ramie predominates in weight. | Fifteen per cent. *ad valorem*. |

*Explanation* . - *Explanation* II under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

*(xix)* for Item No. 28, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "28. | TIN PLATE AND TINNED, LACQUERED OR VARNISHED SHEETS INCLUDING TIN TAGGERS AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS — | |
| | (1) Tin plate and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers. | One thousand seven hundred and fifty rupees per metric tonne. |
| | (2) Lacquered sheets, varnished sheets, including cuttings of lacquered sheets and varnished sheets. | One thousand two hundred and fifty rupees per metric tonne."; |

*(xx)* for Item No. 30, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "30. | ELECTRIC MOTORS, ALL SORTS AND PARTS THEREOF, NAMELY — | |
| | A. Motors which operate on alternating current- | |
| | 1. Single phase motors, | Twenty per cent. *ad valorem*. |
| | 2. Three phase motors - | |
| | (i) for rated output not exceeding 7.5 Kw continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating. | Fifteen per cent. *ad valorem*. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | (ii) for rated output exceeding 7.5 Kw continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating. | Ten per cent. *ad valorem.* |
| | B. Motors which operate on direct current - | |
| | (i) with rated output not exceeding 7.5 Kw. | Twenty per cent. *ad valorem.* |
| | (ii) with rated output exceeding 7.5 Kw. | Ten per cent. *ad valorem.* |
| | C. Parts of electric motors. | Twenty per cent. *ad valorem.* |

*Explanation* I. - In the case of any multi-speed motor, the highest rated output of the motor shall be deemed to be the rated output of the motor.

*Explanation* II - This item does not include motors specially designed for use in gramophones or record players and all parts of such motors.";

(xxi) for Item No. 33, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "33. | ELECTRIC FANS INCLUDING REGULATORS FOR ELECTRIC FANS, ALL SORTS — | |
| | (1) Table, cabin, carriage, pedestal and air circulator fans, of a diameter not exceeding 40.6 centimetres and regulators therefor. | Fifteen per cent. *ad valorem.* |
| | (2) Electric fans, designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some | Fifteen per cent. *ad valorem.* |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | special shape or quality which would not be essential for their use for any other purpose, and regulators therefor. | |
| | (3) Electric fans, not otherwise specified, and regulators therefor. | Twenty per cent. *ad valorem.*"; |

*(xxii)* after Item No. 33E, the following Item shall be inserted, namely:-

| | | |
|---|---|---|
| "33F. | MUSICAL SYSTEMS COMMERCIALLY KNOWN AS STEREO OR HI-FI SYSTEMS, NAMELY:- | |
| | (1) Stereo or hi-fi amplifiers, | Thirty-five per cent. *ad valorem.* |
| | (2) Speakers and speaker systems housed in acoustically designed enclosures which are ordinarily used as attachments with stereo or hi-fi systems, or with radios (including transistor sets), tuners, radiograms, gramophones (including record players) and tape recorders or players (including cassette recorders or players) having in-built stereo devices. | Thirty-five per cent. *ad valorem.*" |

*(xxiii)* for Item No. 34, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| '34. | MOTOR VEHICLES AND TRACTORS — | |
| I | Motor vehicles — | |
| | "Motor vehicles" means all mechanically propelled vehicles, other than tractors, designed for use upon roads — | |
| | (1) Two-wheeled and three-wheeled motor vehicles. | Twelve and half per cent. *ad valorem.* |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | (2) Motor vehicles of engine capacity not exceeding 2500 cubic centimetres – | |
| | (i) Motor vehicles with body. | Seventeen and half per cent. *ad valorem*. |
| | (ii) Other motor vehicles (including chassis whether or not with cab). | Twenty per cent. *ad valorem*. |
| | (3) Motor vehicles of engine capacity exceeding 2500 cubic centimetres. | Seventeen and half per cent. *ad valorem*. |
| II. | Tractors, including agricultural tractors. | Fifteen per cent. *ad valorem*. |

*Explanation* I – "Motor vehicles" and "Tractors, including agricultural tractors" shall include a chassis and a trailer; but shall not include a vehicle running upon fixed rails.

*Explanation* II.– For the purpose of this Item, where a motor vehicle is mounted, fitted or fixed with any weight lifting or other specialised material handling equipment, then, such equipment shall not be taken into account.';

*(xxiv)* in Item 34A, for the words "PARTS AND ACCESSORIES OF MOTOR VEHICLES, NOT OTHERWISE SPECIFIED.", the words and brackets "PARTS AND ACCESSORIES OF MOTOR VEHICLES AND TRACTORS (INCLUDING AGRICULTURAL TRACTORS), NOT OTHERWISE SPECIFIED." shall be substituted;

*(xxv)* for Item No. 37, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "37. | CINEMATOGRAPH FILMS — | |
| | I. Unexposed. | Two paise per metre. |
| | II. Exposed — | |
| | (i) News-reels and shorts not exceeding 500 metres. | Fifty paise per metre. |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | (ii) Feature films, advertisement shorts, and films not otherwise specified. | Ten per cent. *ad valorem*.."; |

(*xxvi*) for Item No. 37AA, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "37AA. | TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS) AND TAPE PLAYERS (INCLUDING CASSETTE PLAYERS). | Thirty per cent. *ad valorem*." ; |

(*xxvii*) after Item No. 43, the following Items shall be inserted, namely:-

| | | |
|---|---|---|
| "44. | WATCHES, CLOCKS AND TIME-PIECES, PRIMARILY DESIGNED TO SHOW THE TIME OF DAY. | Ten per cent. *ad valorem*. |
| 45. | MACHINERY AND APPLIANCES FOR DETERMINATION OF WEIGHT INCLUDING PARTS OF WEIGH-BRIDGES. | Ten per cent. *ad valorem*. |

*Explanation*. - This Item does not include scales having arms of equal length which determine weight by balancing the object against weight.";

(*xxviii*) for Item No. 51A, the following Item shall be substituted, namely:-

| | | |
|---|---|---|
| "51A. | TOOLS, THE FOLLOWING NAMELY:- | Ten per cent. *ad valorem*.."; |
| | (i) Hand tools, the following: Pliers (including cutting pliers) spanners, wrenches, files and rasps, screw drivers (including ratchet types); | |
| | (ii) Tools for working in the hand pneumatic or with self-contained non-electric or electric motor; | |

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | (iii) Tools designed to be fitted into hand tools, machine tools or tools falling under sub-item (ii), including dies for wire drawing, extrusion dies for metals and rock drilling bits; | |
| | (iv) Industrial knives and blades for hand or machine saws. | |

(xxix) after Item No. 60, the following Item shall be inserted, namely:-

| | | |
|---|---|---|
| "61. | ELECTRIC LIGHTING FITTINGS, NAMELY:- SWITCHES, PLUGS AND SOCKETS, ALL KINDS; CHOKES AND STARTERS FOR FLUORESCENT TUBES. | Ten per cent. *ad valorem*. ". |

## THE FOURTH SCHEDULE

(*See* Section 33)

### PART I

In the the Additional Duties of Excise Act, -

(a) in clause (c) of section 2, for the words 'and "rayon or artificial silk fabrics" ', the words 'and "man-made fabrics" ' shall be substituted;

(b) in sub-section (1) of section 3, for the words "rayon or artificial silk fabrics", the words "man-made fabrics" shall be substituted.

### PART II

In the First Schedule to the Additional Duties of Excise Act,-

(i) in Item No. 4, under "II. *Manufactured tobacco* -", for the entries in the third column against sub-Items (3)(i) and (3)(ii), the entries "One rupee per thousand" and "Forty paise per thousand" shall, respectively, be substituted;

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |

(ii) in item No. 19, for sub-Item I, the following sub-Item shall be substituted, namely:—

| | |
|---|---|
| "I. Cotton fabrics other than (i) embroidery, in the piece, in strips or in motifs and (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. | Five per cent. *ad valorem*. "; |

(iii) in item No. 22, -

(a) for the entry "RAYON OR ARTIFICIAL SILK FABRICS -", the entry "MAN-MADE FABRICS-" shall be substituted;

(b) in sub-Item (1), in the second column, for the words "Rayon or artificial silk fabrics", the words "Man-made fabrics" shall be substituted.

## THE FIFTH SCHEDULE

(*See* section 39)

### PART I

AMENDMENTS IN THE INCOME-TAX ACT

1. Section 2. - After clause (16), insert -

'(16A) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Income-tax (Appeals) under sub-section (1) of section 117;'.

2. Section 107A, sub-section (9). - For "Appellate Assistant Commissioner", substitute "Commissioner (Appeals)".

3. Section 116, clause (c) and section 117, sub-section (1). - After "Commissioners of Income-tax", insert ", Commissioners of Income-tax (Appeals)".

4. Sections 119, 154, 177, 189, 267, 271, 271A, 275 and 295. - After "the Appellate Assistant Commissioner", wherever it occurs, insert "or the Commissioner (Appeals)".

5. After section 121, insert -

Jurisdiction of Commissioners (Appeals).

"121A. (1) Commissioners (Appeals) shall perform their functions in respect of such areas or of such persons or classes of persons or of such incomes or classes of income as the Board may direct.

(2) Where any directions issued under sub-section (1) have assigned to two or more Commissioners (Appeals), the same area or the same persons or classes of persons or the same incomes or classes of income, they shall perform their functions in accordance with any orders which the Board may make for the distribution and allocation of the work to be performed.".

6. Section 125. -

(a) in sub-section (1), in clause (a), omit "and the Appellate Assistant Commissioner" and "and the Commissioner respectively";

(b) in sub-section (2), for clause (a), substitute -

"(a) where such order is made under clause (a) of the said sub-section (1), references in this Act or in any rule made thereunder to the Income-tax Officer shall be deemed to be references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply;".

7. Section 125A. - For sub-section (4), substitute -

"(4) Where an order is made under sub-section (1) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of an Income-tax Officer in relation to any area, or persons or classes of persons, or incomes or classes of income, or cases or classes of cases, references in this Act or in any rule made thereunder to the Income-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.".

8. Section 126. -

(a) after "empower Commissioners,", insert "Commissioners (Appeals),";

(b) after "section 121,", insert "section 121A,".

9. Section 131, sub-section (1). - For "and Commissioner", substitute ", Commissioner (Appeals) and Commissioner".

10. Sections 133 and 134. - For "or the Inspecting Assistant Commissioner", wherever it occurs, substitute ", the Inspecting Assistant Commissioner or the Commissioner (Appeals)".

11. Section 245. - For "or Commissioner", substitute ", Commissioner (Appeals) or Commissioner".

12. Section 245A, clause (b). - After "a Commissioner,", insert " a Commissioner (Appeals),".

13. Chapter XX, in the sub-heading before section 246, after "Appellate Assistant Commissioner", insert "and Commissioner (Appeals)".

14. Section 246. -

(a) renumber the section as sub-section (1) of the section and in the sub-section as so numbered,

(i) in the opening portion, for "Any assessee aggrieved by any of the following orders", substitute "Subject to the provisions of sub-section (2), any assessee aggrieved by any of the following orders";

(ii) omit clause (a) and the *Explanation*;

(b) after the sub-section as so numbered, insert -

'(2) Notwithstanding anything contained in sub-section (1), any assessee aggrieved by any of the following orders (whether made before or after the appointed day) may appeal to the Commissioner (Appeals) against such order —

(a) an order against the assessee, being a company, under section 104;

(b) an order specified in clauses (c) to (e) (both inclusive) of sub-section (1) where such order is made by the Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 125 or section 125A;

(c) an order made by the Inspecting Assistant Commissioner imposing a fine under sub-section (2) of section 131;

(d) an order against the assessee, being a foreign company, where the assessee denies its liability to be

assessed under this Act or any order of assessment under sub-section (3) of section 143 or section 144, and the assessee objects to the amount of income assessed or to the amount of tax determined or to the amount of loss computed or to the status under which it is assessed;

(e) an order against the assessee, being a domestic company, where the assessee denies its liability to be assessed under this Act or any order of assessment under sub-section (3) of section 143 or section 144, and the assessee objects to the amount of income assessed or to the amount of tax determined or to the amount of loss computed or to the status under which it is assessed, and the amount of income so assessed or the amount of loss so computed exceeds five lakh rupees;

(f) an order of assessment under sub-section (3) of section 143 or section 144 made on the basis of directions issued by the Inspecting Assistant Commissioner under section 144B;

(g) an order imposing a penalty under clause (c) of sub-section (1) of section 271 where such penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under the proviso to clause (iii) of sub-section (1) of that section;

(h) an order made by an Inspecting Assistant Commissioner imposing a penalty under section 272A;

(i) an order made by an Income-tax Officer under the provisions of this Act in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

(3) Every appeal against an order specified in sub-section (2) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous

proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.* For the purposes of this section, -

(*a*) "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977;

(*b*) "domestic company" and "foreign company" shall have the same meanings as in section 80B;

(*c*) "status" means the category under which the assessee is assessed as "individual, Hindu undivided family" and so on.'.

15. Sections 247, 248, 249, 250, 251 and 287. - After "Appellate Assistant Commissioner", wherever it occurs, insert "or, as the case may be, the Commissioner (Appeals)".

16. Section 253. -

(*a*) in sub-sections (1) and (2), for "an Appellate Assistant Commissioner", substitute "an Appellate Assistant Commissioner or, as the case may be, a Commissioner (Appeals)";

(*b*) in sub-section (4), for "the Appellate Assistant Commissioner", at both the places where it occurs, substitute "the Appellate Assistant Commissioner or, as the case may be, the Commissioner (Appeals)".

17. Section 264, sub-section (4). -

(*a*) in clause (*a*), after "Appellate Assistant Commissioner", insert "or to the Commissioner (Appeals)";

(*b*) in clause (*b*), after "Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)".

18. Section 272A. -

(*a*) in sub-section (1), after "Inspecting Assistant Commissioner or", at both the places where it occurs, insert "a Commissioner (Appeals) or";

(b) in sub-section (3), after "the Commissioner", at both the places where it occurs, insert "or the Commissioner (Appeals)".

19. Section 274, sub-section (3). - After "An Appellate Assistant Commissioner", insert "or a Commissioner (Appeals)".

## PART II

### AMENDMENTS IN THE WEALTH-TAX ACT, 1957

1. Section 2. - After clause (g), insert -

'(gg) "Commissioner (Appeals)" means a person empowered to exercise the functions of a Commissioner of Wealth-tax (Appeals) under section 9A;'.

2. Section 8AA. - For sub-section (4), substitute -

"(4) Where an order is made under sub-section (1) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of a Wealth-tax Officer in respect of any case or person or proceeding, references in this Act or in any rule made thereunder to the Wealth-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.".

3. After section 9, insert. -

"9A. The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Wealth-tax (Appeals), and on being so empowered the Commissioners (Appeals) shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Commissioners (Appeals) the same area or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.".

4. Section 13, sub-section (1). - For "the Appellate Assistant Commissioner of Wealth-tax", substitute "Appellate Assistant Commissioner or the Commissioner (Appeals)".

5. Section 18. -

(a) in sub-section (1) -

(i) in the opening portion, after "Appellate Assistant Commissioner,", insert "Commissioner (Appeals),";

(ii) in Explanation 2(A) and Explanation 3, after "Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)";

(b) in sub-section (4), after "Appellate Assistant Commissioner," insert "a Commissioner (Appeals),";

(c) in sub-section (5), after "Appellate Assistant Commissioner", at both the places where it occurs, insert "or Commissioner (Appeals)".

6. Section 18A. - After "an Inspecting Assistant Commissioner", wherever it occurs, insert "or a Commissioner (Appeals)".

7. Section 22A, clause (b). - After "a Commissioner,", insert "a Commissioner (Appeals),".

8. Section 23. -

(a) in sub-section (1), for "Any person", substitute "Subject to the provisions of sub-section (1A), any person";

(b) after sub-section (1), insert -

"(1A) Notwithstanding anything contained in sub-section (1), any person, -

(a) objecting to the amount of net wealth determined under this Act or objecting to the amount of wealth-tax determined as payable by him under this Act or denying his liability to be assessed under this Act, where the net wealth determined on assessment made under section 16 exceeds fifteen lakh rupees; or

(b) objecting to any penalty imposed under clause (c) of sub-section (1) of section 18 where the penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under sub-section (3) of section 18; or

(c) objecting to any assessment or order referred to in clauses (a) to (h) (both inclusive) or clause (i) of sub-section (1), where such assessment or order has been made by the Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 8AA; or

(d) objecting to any penalty imposed by an Inspecting Assistant Commissioner under section 18A; or

(e) objecting to an order made by a Wealth-tax Officer in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner.

(1B) Every appeal against any assessment or order referred to in sub-section (1A) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with the appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.*- In this sub-section, "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977.';

(c) in sub-sections (2), (2A), (3), (4), (5), (5A), (5B) and (6), after "Appellate Assistant Commissioner", wherever it occurs, insert "or, as the case may be, the Commissioner (Appeals)";

(d) in sub-section (3A) -

(i) after "sub-section (1)", insert "or of sub-section (1A)";

(ii) after "the Appellate Assistant Commissioner", insert "or, as the case may be, the Commissioner (Appeals)".

9. Section 24.-

(a) in sub-section (1), after "the Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)";

(b) in sub-section (2), after "Appellate Assistant Commissioner", insert "or a Commissiorer (Appeals)";

(c) in sub-section (2A), after "Appellate Assistant Commissioner,", at both the places where it occurs, insert "or the Commissioner (Appeals)".

10. Section 25, proviso to sub-section (1).

(a) in clause (a), after "Appellate Assistant Commissioner", insert "or to the Commissioner (Appeals)";

(b) in clause (b), after "Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)".

11. Section 34A, sub-section (5). -After "Appellate Assistant Commissioner", insert ", Commissioner (Appeals)".

12. Sections 35 and 46. - After "the Appellate Assistant Commissioner", wherever it occurs, insert "or the Commissioner (Appeals)".

13. Section 35K, sub-section (2). - For "in sections 8, 9", substitute "in sections 8, 9, 9A".

14. Section 37, sub-section (1). - After "Appellate Assistant Commissioner,", insert "Commissioner (Appeals),".

15. Section 42A, sub-section (2). - After "the Appellate Assistant Commissioner", insert "or, as the case may be, the Commissioner (Appeals)".

## PART III

### AMENDMENTS IN THE GIFTTAX ACT, 1958

1. Section 2. – After clause (vi), insert –

'(via) "Commissioner (Appeals)" means a person empowered to exercise the powers of a Commissioner of Gift-tax (Appeals) under section 8A;'.

2. Section 7AA.- For sub-section (4), substitute –

"(4) Where an order is made under sub-section (1) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of a Gift-tax Officer in respect of any case or person or proceeding under this Act, references in this Act or in any rule made thereunder to the Gift-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.".

3. After section 8, insert –

Commissioners of Gift-tax (Appeals).

"8A. The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Gift-tax (Appeals), and on being so empowered the Commissioners (Appeals) shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Commissioners (Appeals) the same areas or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed.".

4. Section 12, sub-section (1).- For "the Appellate Assistant Commissioner of Gift-tax", substitute "the Commissioner (Appeals) or the Appellate Assistant Commissioner".

5. Section 17.-

(a) in sub-section (1), after "Appellate Assistant Commissioner,", insert "Commissioner (Appeals),";

(b) in sub-section (4), for "Commissioner or the Appellate Tribunal", substitute "a Commissioner (Appeals), a Commissioner or the Appellate Tribunal".

6. Section 17A.- After "an Inspecting Assistant Commissioner", wherever it occurs, insert "or a Commissioner (Appeals)".

7. Section 21, sub-section (2).– After "Appellate Assistant Commissioner", insert ", the Commissioner (Appeals)".

8. Section 22.–

(a) in sub-section (1), for "Any person", substitute "Subject to the provisions of sub-section (1A), any person",

(b) after sub-section (1), insert –

'(1A) Notwithstanding anything contained in sub-section (1), any person –

(a) objecting to the value of taxable gifts determined under this Act or objecting to the amount of gift-tax determined as payable by him or denying his liability to be assessed under this Act where the value of taxable gifts determined on assessment exceeds two lakh rupees; or

(b) objecting to any assessment or order referred to in clauses (a) to (h) (both inclusive) of sub-section (1) where such assessment or order has been made by an Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 7AA; or

(c) objecting to any penalty imposed under clause (c) of sub-section (1) of section 17 where the penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under sub-section (3) of section 17; or

(d) objecting to any penalty imposed by an Inspecting Assistant Commissioner under section 17A; or

(e) objecting to any order made by a Gift-tax Officer in the case of such persons or classes of persons as the Board may, having regard to the nature of their cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner:

Provided that no appeal shall lie under clause (b) of this sub-section against any order referred to in clause (f) of sub-section (1) unless the tax has been paid before the appeal is filed.

(1B) Every appeal against any assessment or order referred to in sub-section (1A) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with the appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation* .- In this sub-section, "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977.';

(c) in sub-sections (2), (3), (4), (5), (5A), (5B) and (6), after "Appellate Assistant Commissioner", wherever it occurs, insert "or, as the case may be, the Commissioner (Appeals)".

9. Section 23.-

(a) in sub-section (1), after "the Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)";

(b) in sub-section (2), after "Appellate Assistant Commissioner", insert "or a Commissioner (Appeals)";

(c) in sub-section (2A), after "Appellate Assistant Commissioner,", at both the places where it occurs, insert "or the Commissioner (Appeals)".

10. Section 24, proviso to sub-section (1).-

(a) in clause (a) after "Appellate Assistant Commissioner", insert "or to the Commissioner (Appeals)";

(b) in clause (b), after "Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)".

11. Section 33A, sub-section (5).- After "Appellate Assistant Commissioner", insert ", Commissioner (Appeals)".

12. Sections 34 and 46.- After "Appellate Assistant Commissioner", wherever it occurs, insert "or the Commissioner (Appeals)".

13. Section 36, sub-section (1).- After "Appellate Assistant Commissioner,", insert "the Commissioner (Appeals),".

14. Section 41A, sub-section (2).- After "the Appellate Assistant Commissioner", insert "or, as the case may be, the Commissioner (Appeals)".

## PART IV

### AMENDMENTS IN THE COMPANIES (PROFITS) SURTAX ACT, 1964

1. Throughout the Act [except in sub-section (1) of section 3 and section 17], for "Appellate Assistant Commissioner" (except where it is preceded by "an"), substitute "Commissioner (Appeals)" and for "an Appellate Assistant Commissioner", substitute "a Commissioner (Appeals)".

2. Section 3, sub-section (1).- For "Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax", substitute "Commissioner of Income-tax (Appeals), Additional Commissioner of Income-tax".

3. After section 11, insert,-

Transfer of certain pending appeals.

'11A. Every appeal under this Act which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.* - In this section, "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977.'.

4. Section 17.-

(*a*) in sub-section (1), omit "or Appellate Assistant Commissioner subordinate to him";

(b) in sub-section (4), in clauses (a) and (b), for "the Appellate Assistant Commissioner", substitute "the Commissioner (Appeals)".

(c) omit *Explanation 2.*

## PART V

### AMENDMENTS IN THE INTEREST-TAX ACT, 1974

1. Throughout the Act [except in sub-section (1) of section 3 and section 20], for "Appellate Assistant Commissioner" (except where it is preceded by "an"), substitute "Commissioner (Appeals)", and for "an Appellate Assistant Commissioner", substitute "a Commissioner (Appeals)".

2. Section 3, sub-section (1).- For "Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax", substitute "Commissioner of Income-tax (Appeals), Additional Commissioner of Income-tax".

3. After section 15, insert.-

Transfer of certain pending appeals.

'15A. Every appeal under this Act which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.* - In this section, "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977.'.

4. Section 20. -

(a) in sub-section (1), omit "or Appellate Assistant Commissioner subordinate to him";

(b) in sub-section (4), in clauses (a) and (b), for "the Appellate Assistant Commissioner", substitute "the Commissioner (Appeals)";

(c) omit *Explanation 2.*

## STATEMENT OF OBJECTS AND REASONS

The object of the Bill is to give effect to the financial proposals of the Central Government for the financial year 1977-78. The notes on clauses explain the various provisions contained in the Bill.

NEW DELHI;
The 17th June, 1977.

H. M. PATEL.

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## PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

(Copy of letter No. F. 3(9)-B(D)/77 dated the 17th June, 1977 from Shri H. M. Patel, Minister of Finance, to the Secretary-General, Lok Sabha).

The Vice-President acting as President, having been informed of the subject matter of the proposed Bill, recommends under article 117(1) and (3) read with article 274(1) of the Constitution of India the introduction of the Finance (No. 2) Bill, 1977 to the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

2. The Bill will be introduced in the Lok Sabha immediately after the presentation of the Budget on the 17th June, 1977.

*Notes on clauses*

Clause 2, read with the First Schedule to the Bill, seeks to prescribe the rates at which income-tax (including surcharge thereon) is to be levied on income chargeable to tax for the assessment year 1977-78. Further, it lays down the rates at which tax is to be deducted at source during the financial year 1977-78 from incomes subject to such deduction under the Income-tax Act; and the rates at which "advance tax" is to be paid and tax is to be calculated and charged in special cases for the financial year 1977-78.

Rates of income-tax for the assessment year 1977-78.- Part I of the First Schedule to the Bill specifies the rates of income-tax (including surcharge) on incomes liable to tax for the assessment year 1977-78. These rates are the same as those specified in Part III of the First Schedule to the Finance Act, 1976 for the purpose of deduction of tax at source from "Salaries" and for computation of "advance tax" payable during the financial year 1976-77.

Where a company has made any deposit during the financial year 1976-77 under the Companies Deposits (Surcharge on Income-tax) Scheme, 1976 with the Industrial Development Bank of India, the amount of surcharge on income-tax payable by it for the assessment year 1977-78 will be reduced by the amount of the deposit so made.

Rates for deduction of tax at source during the financial year 1977-78 from incomes other than "Salaries".- Part II of the First Schedule to the Bill specifies the rates at which income-tax (including surcharge where applicable) is to be deducted at source during the financial year 1977-78 from incomes other than "Salaries" and retirement annuities under section 80E(9) of the Income-tax Act. The rates specified in this Part for deduction of tax at source are the same as those specified in Part II of the First Schedule to the Finance Act, 1976 for the purposes of deduction of tax at source during the financial year 1976-77 except for certain modifications. In the case of income by way of winnings from lotteries and crossword puzzles, payable to a resident recipient (other than a company) during the financial year 1977-78, tax will be deductible at the rate of 34.5 per cent. (made up of basic income-tax of 30 per cent. and surcharge of 4.5 per cent.), as against 33 per cent. during 1976-77. In the case of incomes by way of interest on securities (not being interest on a tax-free security) or dividends payable to a resident recipient (other than a company) during the financial year 1977-78, tax will be deductible at the rate of 23 per cent. as in 1976-77, but this will be made up of basic income-tax of 20 per cent. and surcharge of 3 per cent., as against basic income-tax of 21 per cent. and surcharge of 2 per cent. during 1976-77. In the case of incomes (other than interest on a tax-free security) payable to a non-resident (other than a company) during the financial year 1977-78, tax will be deductible at the minimum rate of 34.5 per cent. (made up of income-tax of 30 per cent. and surcharge of 4.5 per cent.) as against 33 per cent. in 1976-77. In the case of interest on a tax-free security payable to a non-corporate non-resident, the rate for deduction will be 17.25 per cent. (made up of income-tax of 15 per cent. and surcharge of 2.25 per cent), as against 16.5 per cent. in 1976-77. In the case of income by way of copyright royalty payable by Indian concerns to foreign companies in pursuance of agreements made after the 31st March, 1976, deduction of tax at source will be made at the lower rate of 40 per cent., irrespective of whether the agreement has been approved by the Central Government or not, if such royalt is in consideration for the transfer of all or any of the rights in respect of copyright in

any book on a subject, the books on which are permitted according to the Import Trade Control Policy of the Government of India for the period from 1st April, 1977 to 31st March, 1978, to be imported into India under an Open General Licence.

Rates for deduction of tax at source from "Salaries" and retirement annuities, computation of "advance tax" and charging of income-tax in special cases during the financial year 1977-78.- Part III of the First Schedule to the Bill specifies the rates at which income-tax (including surcharge) is to be deducted at source from "Salaries" and retirement annuities referred to in section 80E(9) of the Income-tax Act, and also the rates at which "advance tax" is to be paid and income-tax is to be calculated or charged in special cases for the financial year 1977-78.

These rates are the same as those specified in Part I of the First Schedule to the Bill for the assessment of incomes liable to tax for the assessment year 1977-78, except for the following modifications:—

(i) In the case of individuals, Hindu undivided families, unregistered firms, etc., no tax will be payable if the total income of the assessee does not exceed Rs. 10,000. Where the total income exceeds Rs. 10,000, the income-tax(excluding surcharge) payable by the assessee will not exceed 70 per cent. of the excess of the total income over Rs. 10,000. In the case of individuals, Hindu undivided families with no member having independent taxable income exceeding Rs. 10,000, unregistered firms, etc., this marginal provision will cease to operate where the total income exceeds Rs. 10,540, while in the case of Hindu undivided families having at least one or more members with independent taxable income exceeding Rs. 10,000, it will cease to operate where the total income exceeds Rs. 10,690.

(ii) The rate of surcharge on income-tax in the case of all non-corporate assessees is proposed to be increased from 10 per cent. to 15 per cent. of such income-tax.

For the purposes of computation of "advance tax" and charging of income-tax in special cases during the financial year 1977-78 in the case of individuals, Hindu undivided families, unregistered firms, etc., having net agricultural income, in addition to non-agricultural income exceeding Rs. 10,000, the following special provisions will apply:-

(i) In determining the income-tax (excluding surcharge) payable on the aggregate of the total income and the net agricultural income, the marginal provision specified in Sub-Paragraph I or Sub-Paragraph II of the said Paragraph A will not apply.

(ii) In determining the income-tax (excluding surcharge) on the net agricultural income as increased by the sum of Rs. 8,000, the income-tax will be computed as if the exemption limit was Rs. 8,000 and the marginal provision in Sub-Paragraph I or Sub-Paragraph II of the said Paragraph A will not apply.

(iii) The amount of income-tax determined under (ii) above will be deducted from the income-tax determined under (i) above. The income-tax so determined shall, in no case, exceed 70 per cent. of the excess of the total income over Rs. 10,000.

(iv) The amount so determined shall be increased by a surcharge equal to 15 per cent. of the amount of income-tax.

In the case of companies, the rates of income-tax as also surcharge thereon, specified in Paragraph E of Part III of the First Schedule to the Bill, are the same as those specified in Paragraph E of Part I of the First Schedule to the Bill.

Clause 3 seeks to amend the definition of "short-term capital asset" contained in clause (42A) of section 2 of the Income-tax Act. Under the existing provision, a capital asset held by a person for not more than sixty months immediately preceding the date of its transfer is treated as a "short-term capital asset". The effect of the proposed amendment will be that a capital asset will be treated as a "short-term capital asset" only where the asset has been held by a person for a period not exceeding thirty-six months immediately preceding the date of its transfer.

This amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 4 seeks to amend clause (vii) of sub-section (1) of section 9 of the Income-tax Act.

Sub-clause (a) seeks to insert a proviso in clause (vii). The proposed amendment seeks to provide that income by way of fees for technical services payable in pursuance of an agreement made before 1st April, 1976 and approved by the Central Government shall not be deemed to accrue or arise in India under clause (vii) of section 9(1) if such income is not deemed to accrue or arise under any other provision of the Income-tax Act.

Sub-clause (b) seeks to insert a new Explanation in clause (vii). Under this Explanation, for the purposes of the aforesaid proviso, an agreement made on or after the 1st day of April, 1976 shall be deemed to have been made before that date if the agreement is made in accordance with the proposals approved by the Central Government before that date.

These amendments take effect from 1st April, 1977 and will accordingly apply in relation to assessment year 1977-78 and subsequent years.

Clause 5 seeks to make certain amendments in section 10 of the Income-tax Act.

Sub-clause (a) seeks to insert a new item in sub-clause (i) of clause (6) of section 10 of the Income-tax Act. The proposed amendment seeks to exempt the passage moneys or the value of any free or concessional passage received by a foreign employee from his employer to meet the cost of travel of his children having full time education in any educational institution outside India in connection with their proceeding to India

during any vacation. This amendment will take effect retrospectively from 1st April, 1972 and will accordingly apply in relation to the assessment year 1972-73 and subsequent years.

Sub-clause (b) seeks to amend clause (26A) of section 10 of the Income-tax Act retrospectively with effect from 1st April, 1975 so as to revive the exemption from income-tax which was available in the case of persons resident in the district of Ladakh up to and including the assessment year 1974-75, for a further period of five years, i.e., for the assessment years 1975-76 to 1979-80.

Clause 6 seeks to amend clause (b) of sub-section (2) of section 11 of the Income-tax Act.

Under the existing provisions of sub-section (2), a charitable or religious trust or institution can accumulate or set apart a specified portion of its income for purposes of application to charitable or religious purposes within a specified period. The amount so accumulated or set apart is required to be deposited, inter alia, with any banking company to which the Banking Regulation Act, 1949 applies. The proposed amendments seek to restrict such deposits with only scheduled banks including the State Bank of India or its subsidiaries or nationalised banks. This restriction will, however, not apply in relation to amounts deposited or which continue to remain deposited during any previous year commencing before the 1st day of April, 1981.

These amendments will take effect from 1st April, 1978.

Clause 7 seeks to make certain amendments in section 13 of the Income-tax Act.

Sub-clause (a) seeks to amend clause (d) of sub-section (1) of section 13 of the Act. Under the existing provisions, if any funds of a charitable or religious trust or institution are invested or deposited or remain invested or deposited in any forms or modes other than those specified in sub-section (5) of section 13 at any time during any previous year commencing on or after 1st April, 1978, the income of the said trust will lose exemption from income-tax. The proposed amendment seeks to extend the date for compliance with this provision by three years. The effect of this amendment will be that the charitable or religious trusts or institutions would be required to comply with the provisions of sub-section (5) of section 13 in relation to any previous year commencing on or after 1st April, 1981.

Sub-clause (b) seeks to substitute sub-clause (iii) of clause (a) of sub-section (5) of section 13 of the Act. Under the existing provisions of sub-clause (iii) of section 13(5)(a) a charitable or religious trust or institution has to deposit its funds with the State Bank of India or any of its subsidiaries or any nationalised bank. Under the proposed provision, such funds can be deposited with any scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank). For the purposes of this sub-clause, the term 'scheduled bank' will have the same meaning as in sub-clause (ii) of section 11(2)(b) proposed to be substituted by clause 6 of this Bill.

These amendments will take effect from 1st April, 1978.

Clause 8 seeks to insert an Explanation in clause (ix) of sub-section (1) of section 24. The Explanation seeks to provide that the deduction in respect of vacancy allowance under the said clause shall be made irrespective of whether the period during which the property or, as the case may be, part of the property was vacant precedes or follows the period during which it is let.

This amendment will take effect from 1st April, 1977 and will accordingly apply in relation to the assessment year 1977-78 and subsequent years.

Clause 9 seeks to amend section 32A of the Income-tax Act.

Sub-clause (a) seeks to enlarge the scope of the existing provision and provide that investment allowance will be granted in respect of machinery and plant installed for the purposes of business of construction, manufacture or production of all articles and things, except articles and things specified in the list in the Eleventh Schedule. A special dispensation has been provided in respect of machinery and plant installed in small-scale industrial undertakings before 1st July, 1977. Such machinery and plant will be eligible for investment allowance irrespective of whether it is used for the purposes of business of construction, manufacture or production of an article or thing specified in the list in the Eleventh Schedule.

Sub-clause (b) seeks to insert two new sub-sections, namely, sub-sections (2A) and (2B) in section 32A.

New sub-section (2A) seeks to provide that the deduction in respect of investment allowance shall not be denied in respect of machinery or plant installed and used mainly for the purposes of business of construction, manufacture or production of any article or thing merely on the ground that such machinery or plant is used in part for the purposes of business of construction, manufacture or production of an article or thing specified in the list in the Eleventh Schedule.

New sub-section (2B) seeks to provide for the grant of investment allowance at the higher rate of thirty-five per cent. in respect of machinery and plant installed for the manufacture or production of any article or thing which is manufactured or produced by using any technology or other know-how developed in, or which is invented by, a laboratory owned or financed by the Government or a laboratory owned by a public sector company or a University. The deduction at the higher rate will be available only where the conditions specified in the new sub-section (2B) are fulfilled.

Sub-clause (c) seeks to insert a new sub-section (8A) in section 32A. The new sub-section empowers the Central Government to add, by notification in the Official Gazette, any article or thing specified in the list in the Eleventh Schedule. However, any addition so made shall have effect only in relation to any machinery or plant installed one year after the date of publication of the notification.

These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 10 seeks to insert a new section 35CC in the Income-tax Act. The new section provides for the deduction, in the computation of taxable profits, of expenditure incurred

by a company after 30th June, 1977 on a programme of rural development. The deduction will be admissible only in cases where the previous approval of the prescribed authority has been obtained to the programme of rural development. Where the expenditure incurred by the company results in the acquisition or creation of an asset, being building, machinery, plant or furniture, and the company does not divest itself of the ownership of such asset during the relevant previous year, the company will not get deduction in respect of such expenditure, but it will be entitled to the grant of depreciation allowance in respect of such asset. Companies claiming a deduction under the proposed provision will be required to furnish, along with the return of income, a statement of such expenditure in the prescribed form, duly signed and verified in the prescribed manner by a chartered accountant and containing such other particulars as may be prescribed.

The amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 11 seeks to substitute sub-clause (b) of clause (viii) of sub-section (1) of section 36 of the Income-tax Act by a new sub-clause. Under the existing provisions, financial corporations engaged in providing long-term finance for industrial or agricultural development in India are entitled to a deduction in the computation of their profits, of the amounts transferred by them out of such profits to a special reserve account, up to a specified percentage of their taxable income. In the case of a Financial Corporation or a Joint Financial Corporation established under the State Financial Corporations Act, 1951 or any institution deemed under section 46 of that Act to be a Financial Corporation established by the State Government for the State within the meaning of that Act, the deduction is admissible up to 40 per cent. of such profits carried to the special reserve account. In the case of other financial corporations, the deduction is allowed at differential rates depending on the paid-up share capital of the corporation. Where the paid-up share capital of the financial corporation does not exceed rupees three crores, the deduction is admissible up to 25 per cent. of the profits, whereas in the case of financial corporations having paid-up share capital exceeding rupees three crores, the deduction is limited to 10 per cent. of such profits. The proposed amendment seeks to provide a uniform rate of deduction of 25 per cent. in the case of all such financial corporations.

This amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clauses 12 and 14 seek to amend sections 50 and 55 of the Income-tax Act. Under the existing provisions, in computing the capital gains arising on the transfer of a capital asset, an assessee is given an option to substitute the fair market value of the asset as on 1st January, 1954 for its cost of acquisition in cases where such asset was acquired by the assessee prior to that date. This option is also available in cases where such asset became the property of the assessee by any of the modes specified in sub-section (1) of section 49 and the asset was acquired by the "previous owner of the property" prior to the said date. Under the proposed amendments, the assessee will have the option to substitute the fair market value of the asset as on 1st January, 1964 for its cost of acquisition where the asset was acquired by the assessee or, as the case may be, by the "previous owner" prior to that date.

These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 13 seeks to insert a new section 54E in the Income-tax Act. The new section seeks to provide that where any capital asset is transferred and specified assets are acquired within six months of such transfer, the long-term capital gains arising from the transfer will not be liable to tax if the whole of the full value of the consideration for the transfer is used in acquiring the specified asset. Where only a part of such consideration is used in acquiring the specified asset, a proportionate part of the capital gains will not be liable to tax.

The taxpayer will be required to hold the new asset for a period of three years. The exemption will be forfeited if the taxpayer transfers the new asset before the end of the specified period.

This amendment will take effect from the 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 15 seeks to insert a new section 72A in the Income-tax Act relating to carry forward and set off of accumulated loss and unabsorbed depreciation allowance in certain cases of amalgamation.

The new section seeks to provide that where a company, owning an industrial undertaking amalgamates with another company, the accumulated loss and the unabsorbed depreciation allowance of the amalgamating company shall be deemed to be the loss or the depreciation allowance of the amalgamated company of the previous year in which the amalgamation was effected. This benefit will be available in cases where the Central Government is satisfied, on the recommendation of the specified authority, that the accumulated loss of the amalgamating company on the last day of the previous year preceding the year in which the amalgamation was effected, exceeded fifty per cent. of the paid-up share capital and the reserves; the amalgamating company was not financially viable immediately before the amalgamation; the amalgamation was in the public interest; and the amalgamation fulfils such other conditions as may be laid down by the Central Government by notification in the Official Gazette, to ensure that the benefit under the section is restricted to amalgamations which would facilitate the rehabilitation or revival of the business of the amalgamating company.

For the purpose of carry forward and set off of such loss or allowance for depreciation in any subsequent assessment year, the amalgamated company will have to satisfy the following conditions, namely:—

(a) during the previous year relevant to such assessment year, the amalgamated company carries on the business of the amalgamating company without any modification or re-organisation or with such modification or re-organisation as may be approved by the Central Government to enable the amalgamated company to carry on such business more economically or more efficiently; and

(b) the amalgamated company furnishes a certificate from the specified authority with its return of income for the said assessment year to the effect that adequate

steps have been taken by that company for the rehabilitation or revival of the business of the amalgamating company.

This amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 16 seeks to amend section 80G of the Income-tax Act.

Under the amendment proposed in sub-clause (a), the ceiling limit on the amount of donation which qualifies for deduction under section 80G is being raised from Rs.2 lakhs to Rs.5 lakhs. As a consequential amendment, the existing proviso to sub-section (4) of sect 80G, which provides for raising the limit for donations in respect of sums paid for the renovation or repair of notified temples, mosques, etc. to Rs.5 lakhs, is being omitted by sub-clause (b).

These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 17 seeks to insert a new sub-section (9A) in section 80HH of the Income-tax Act. Under the proposed amendment, where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which new section 80HHA (proposed to be inserted by clause 18 of this Bill) applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under section 80HH for the same or any other assessment year.

Clause 18 seeks to insert a new section 80HHA in the Income-tax Act. Under the new section, a taxpayer deriving profits and gains from a new small-scale industrial undertaking set up in any rural area will be entitled to a deduction, in the computation of his total income, of an amount equal to 20 per cent. of such profits and gains. The deduction will be admissible for a period of ten assessment years beginning with the assessment year relevant to the previous year in which the small-scale industrial undertaking commences production of any articles. The deduction will be allowed only if the small-scale industrial undertaking fulfils the conditions specified in the new section.

This amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 19 seeks to substitute section 80RRA of the Income-tax Act by a new section.

Under the existing provisions of section 80RRA, Indian technicians, etc., rendering service outside India under or for a foreign employer, for short duration, are entitled to a deduction in the computation of their total income, of fifty per cent. of the remuneration received by them from the foreign employer. Under the new provision, persons rendering service outside India would be eligible for this tax concession in relation to the remuneration paid to them in foreign currency irrespective of whether such services are rendered under or for a foreign employer or an Indian concern.

The new provision will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 20 seeks to substitute sub-section (4) of section 104 of the Income-tax Act by a new sub-section and Explanation The proposed amendment seeks to exempt closely-held companies whose business consists mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power from the requirement of compulsory distribution of dividends.

This amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 21 seeks to make certain amendments in section 109 of the Income-tax Act.

Sub-clause (a) seeks to omit clause (ia) of section 109. The amendment is consequential to the amendment proposed under clause 20.

Sub-clause (b) seeks to make two amendments in clause (iii) of section 109 of the Act. The first amendment is consequential to the amendment proposed under clause 20. The second amendment seeks to exempt a closely-held Indian company a part of whose gross total income consists of profits and gains attributable to the business of construction of ships or of manufacture or processing of goods or of mining or of generation or distribution of electricity or any other form of power from the requirement of compulsory distribution of dividends up to the statutory percentage in respect of so much of its gross total income as consists of profits and gains attributable to the said business.

These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 22 seeks to amend section 115A of the Income-tax Act.

The amendment in sub-clause (b) seeks to secure that royalty received by a foreign company from an Indian concern will be chargeable to tax at the concessional rate of forty per cent. in cases where the royalty is received in consideration for the transfer of the copyright in any book on a subject the books on which are, according to the Import Trade Control Policy of the Government of India for April, 1977 to March, 1978, permitted to be imported into India under an Open General Licence, irrespective of whether the agreement under which the royalty is paid is approved by the Central Government or not.

The other amendment is of a consequential nature.

These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 23 seeks to insert a new sub-section (10A) in section 155 of the Income-tax Act.

The proposed amendment seeks to provide that where in relation to any assessment year, capital gain arising from the transfer of a long-term capital asset is charged to tax and within a period of six months from the date of such transfer, the assessee makes any investment or deposit in any specified asset within the meaning of *Explanation* 1. to sub-section (1) of section 54E proposed to be inserted by clause 13, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under section 54E.

This amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Clause 24 seeks to insert a new proviso in section 194 of the Income-tax Act. The new proviso seeks to provide that no deduction of tax at source shall be made from dividends paid to any shareholder, not being a company, if the shareholder is a resident in India; the amount of such dividend does not exceed two hundred and fifty rupees; and the shareholder furnishes to the person responsible for paying the dividend a statement in writing declaring that his estimated total income of the previous year in which such dividend is to be included under the provisions of section 8 will be less than the minimum liable to tax. The statement to be furnished in this regard will be in the prescribed form and verified in the prescribed manner.

This amendment will take effect from 1st October, 1977.

Clause 25 seeks to insert a new section 206B in the Income-tax Act. The proposed new section seeks to provide that the principal officer of a company who is responsible for paying any dividend to a shareholder shall, within thirty days of the end of each financial year, furnish in the prescribed form and verified in the prescribed manner a return in writing showing the name and address of every person who has furnished to him a statement under the first proviso to section 194 proposed to be inserted under clause 24, the amount of dividend paid or distributed during the financial year to each such person and such other particulars as may be prescribed.

This amendment will take effect from 1st October, 1977.

Clause 26 seeks to substitute clause (c) of sub-section (2) of section 208 of the Income-tax Act.

In the case of a person, other than a company, local authority or registered firm, advance tax is payable only where the income of the person subject to advance tax exceeds Rs.5,000, where the person is a non-resident and Rs.10,000 in any other case. The proposed amendment seeks to specify a uniform limit of Rs.10,000/- irrespective of whether such person is a resident or a non-resident.

This amendment will take effect from 1st September, 1977.

Clause 27 seeks to make certain amendments in section 273 of the Income-tax Act with a view to remove a lacuna. Under the existing provisions of section 273, no penalty can be imposed in a case where the assessee furnishes under sub-section (3A) of section 212 an estimate of the advance-tax which he knew or had reason to believe

to be untrue. The proposed amendment seeks to remove this lacuna and provide that the penalty imposable in such cases shall not be less than 10 per cent. but shall not exceed 150 per cent. of the amount by which the advance tax actually paid during the financial year falls short of 75 per cent. of the assessed tax. For this purpose, any amount paid by the assessee within the time extended by the Commissioner under the proviso to sub-section (3A) of section 212 shall also be regarded as payment of advance tax during the relevant financial year.

These amendments will take effect from 1st September, 1977.

Clause 28 seeks to insert a new Eleventh Schedule in the Income-tax Act containing the list of articles or things. This amendment is consequential to the amendment of section 32A of the Income-tax Act by clause 9 of the Bill.

Clause 29 seeks to make certain amendments of a consequential nature in different provisions of the Income-tax Act.

The amendments proposed in sub-clauses (1) (a) and (1) (b) are consequential to the insertion of a new *Explanation* to clause (vii) of sub-section (1) of section 9 and the renumbering of the existing *Explanation* by clause 4 of the Bill.

The amendment proposed in sub-clause (2) (a) is consequential to the insertion of a new section 54E proposed to be made by clause 13 of the Bill.

The amendments proposed in sub-clauses (2)(b), (2)(c), (2)(d) and (2)(e) are consequential to the insertion of a new section 80HHA proposed to be made by clause 18 of the Bill.

The amendment proposed in sub-clause (2)(f) is consequential to the substitution of sub-clauses (ii) and (iii) of section 32A(2)(b) by sub-clause (a) of clause 9 of the Bill.

Clause 30 seeks to substitute Part I of Schedule I to the Wealth-tax Act, 1957.

Under clause (a) of section 27(6) of the Finance Act, 1976, a new Part was substituted in place of Part I, as it stood prior to the amendment, substantially reducing the rates of ordinary wealth-tax in the case of individuals and Hindu undivided families, with effect from the 1st day of April, 1977. Under the proposed amendment, Part I is to be substituted by another Part to prescribe the rates of ordinary wealth-tax in the case of individuals and Hindu undivided families. These rates will take effect from 1st April, 1977.

Under the proposed amendment, the existing first slab of net wealth in the case of individuals and Hindu undivided families has been broken up in two parts, namely, up to Rs.2,50,000 and Rs.2,50,001—5,00,000.The rate applicable to the first slab of net wealth, i.e., up to Rs.2,50,000 will remain unchanged at ½% in the case of individuals and Hindu undivided families not having one or more members with independent net wealth exceeding Rs.1,00,000. In the case of Hindu undivided families having one or more members with independent net wealth exceeding Rs.1 lakh, the existing rate of tax at 1½% has been retained in respect of the first slab of net wealth up to Rs.2,50,000.

Under the proposed amendment, the following rates of ordinary wealth-tax in the case of individuals and Hindu undivided families, not having one or more members with independent net wealth exceeding Rs.1 lakh have been specified:—

| Slab of net wealth | Rate of tax |
|---|---|
| Up to Rs.2,50,000 | ½ per cent. (same as at present); |
| Rs.2,50,001- Rs.5,00,000 | 1 per cent. (as against ½ per cent. at present); |
| Rs.5,00,001 - Rs.10,00,000 | 2 per cent. (as against 1½ per cent. at present); |
| Rs.10,00,001 - Rs.15,00,000 | 2½ per cent. (as against 2 per cent. at present); |
| over Rs.15,00,000 | 3½ per cent. (as against 2½ per cent. at present). |

In the case of Hindu undivided families having one or more members with independent net wealth exceeding Rs.1,00,000, the following rates of wealth-tax have been specified:—

| Slab of net wealth | Rate of tax |
|---|---|
| Up to Rs.2,50,000 | 1½ per cent. (same as at present); |
| Rs.2,50,001 - Rs.5,00,000 | 2 per cent. (as against 1½ per cent. at present); |
| Rs.5,00,001 - Rs.10,00,000 | 2½ per cent. (as against 2 per cent. at present); |
| Over Rs.10,00,000 | 3½ per cent. (as against 2½ per cent. at present). |

No wealth-tax will be payable in the case of individuals as well as Hindu undivided families if their net wealth does not exceed Rs.1,00,000. Further, the wealth-tax payable shall in no case exceed 5 per cent. of the amount by which the net wealth exceeds Rs.1,00,000.

This amendment will take effect from 1st April, 1977 and will accordingly apply in relation to the assessment year 1977-78 and subsequent years.

Clause 31 read with the Second Schedule, seeks to raise the rates of import duty on —

(i) cinematograph film, exposed;
(ii) yarn of man-made fibres;
(iii) wool, raw and wool tops;
(iv) man-made fibres and waste;
(v) laboratory, chemical or industrial wares of ceramic material;
(vi) wrought plates, sheets, strips and foil, of unalloyed aluminium;
(vii) certain electronic office machines;
(viii) electric motors;

(ix) transformers and inductors;
(x) ferrite permanent magnets and articles of ferrite for permanent magnets;
(xi) electrical line telephonic and telegraphic apparatus;
(xii) microphones, loud-speakers and audio-frequency electric amplifiers;
(xiii) radio-telegraphic and radio-telephonic transmission and reception apparatus, radio navigational aid apparatus, radar apparatus, radio remote control apparatus;
(xiv) certain electronic components;
(xv) electronic parts or accessories for various instruments;

Clause 32 read with the Third Schedule, seeks -

(a) to raise the rates of basic excise duty on -

(1) Unmanufactured tobacco;

(2) Biris;

(3) Synthetic organic products;

(4) Paper board and paper other than printing and writing paper;

(5) Cement other than grey portland cement,etc.;

(6) Steel ingots;

(7) All other goods, not elsewhere specified;

(b) to raise the rates of basic excise duty as a consequence of merger of auxiliary excise duties with basic excise duties on -

(1) Cigars and cheroots;

(2) Cigarettes;

(3) Smoking mixtures for pipes and cigarettes;

(4) Glycerine;

(5) Synthetic organic dyestuffs;

(6) Cosmetics and toilet preparations;

(7) Rubber products (except latex foam sponge on which duty is being reduced);

(8) Plywood;

(9) Copper and copper alloys;

(10) Iron or steel products;

(11) Zinc.

(c) to change the tariff description and/or to restructure the duty rates in respect of -

(1) Synthetic rubber;

(2) Man-made fibres, man-made filament yarns and cellulosic spun yarn;

(3) Cotton yarn;

(4) Woollen and acrylic spun yarn;

(5) Silk yarn;

(6) Jute yarn;

(7) Non-cellulosic spun yarn;

(8) Cotton fabrics;

(9) Silk fabrics;

(10) Woollen fabrics;

(11) Man-made fabrics;

(12) Jute manufactures;

(13) Flax fabrics and Ramie fabrics;

(14) Electric motors;

(d) to change the tariff description of -

(1) Item No. 1A relating to confectionery and to exclude boiled sweets, toffees, caramels, etc. from its scope;

(2) Item No. 1C relating to food products and to include butter other than pasteurised butter also within its scope;

(3) Item No. 1D relating to aerated waters and to modify the basis of assessment from specific to *ad valorem*.

(4) Item No. 14 relating to paints and varnishes and to modify the basis of assessment from specific to *ad valorem* ;

(5) Item No. 14H relating to gases and to include acetylene within its scope and also to raise the rates of basic duty following merger of basic duty with auxiliary duty;

(6) Item No. 15A relating to plastics and to restructure the rates of basic duty following merger of basic duty with auxiliary duty;

(7) Item No. 27 relating to aluminium for including within its scope shapes and sections in any form or size, and to raise the rates of basic duty following merger of basic duty with auxiliary duty;

(8) Item No. 28 relating to tin plates and to include within its scope lacquered sheets and varnished sheets, and also to raise the basic duty;

(9) Item No. 33 relating to electric fans and to include regulators for electric fans within its scope;

(10) Item No. 33A relating to wireless receiving sets so as to include combination sets incorporating tape or cassette players, and to modify the basis of assessment from specific to *ad valorem*. and also to raise the rates under some of the sub-items;

(11) Item No. 34 relating to motor vehicles and also to restructure the rates of duties including raising of duty on two-wheeled and three-wheeled motor vehicles;

(12) Item No. 34A relating to parts and accessories of motor vehicles not otherwise specified consequent to the change in the tariff description of Item No. 34;

(13) Item No. 37 relating to cinematograph films and to modify the basis of assessment of exposed cinematograph films other than news-reels and shorts from specific to *ad valorem*;

(14) Item No. 37AA relating to tape recorders and to include tape or cassette players and tape decks within its scope and also to modify the basis of assessment from specific to *ad valorem*;

(15) Item No. 51A relating to cutting tools and to include other types of tools including industrial knives and blades within its scope;

(e) to include new items in the central excise tariff for -

(1) Polishes and creams;

(2) Flax yarn and Ramie yarn;

(3) Stereo or hi-fi- systems;

(4) Watches, clocks and timepieces;

(5) Weighing machinery and appliances;

(6) Electric lighting fittings;

(f) to omit -

(1) item No. 47 relating to slotted angles and channels;

(2) item No. 59 relating to electric insulating tapes.

Clause 33 read with the Fourth Schedule seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957 and the First Schedule thereto to -

(1) raise the additional excise duty on biris;

(2) do away with different rates of additional excise duty on cotton fabrics of different types and to provide for a common rate of duty on such fabrics based on their value;

(3) substitute the expression "rayon or artificial silk fabrics" by the expression "man-made fabrics" consequent to the change in the tariff description of Item 22 of the First Schedule to the Central Excises Act.

Clause 34 seeks to insert a new section 24A in the Khadi and Village Industries Commission Act, 1956 so as to exempt the Khadi and Village Industries Commission established under the said Act from payment of tax under the Income-tax Act, 1961. The proposed provision will apply retrospectively from 1st April, 1962, that is to say, the date of commencement of the Income-tax Act, 1961.

Clause 35 seeks to amend section 23 of the Finance Act, 1973. The effect of the amendment will be that the Credit Guarantee Corporation of India Limited (a company formed and registered under the Companies Act, 1956) which was exempted from income-tax and surtax up to the assessment year 1976-77 will be exempted from income-tax and surtax for the assessment years 1977-78 and 1978-79 as well.

Clause 36 seeks to make certain amendments in the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974.

Sub-clause (a)(i) seeks to amend sub-section (1) of section 3 of the Act. The amendment seeks to extend the requirement of making compulsory deposits for the assessment years 1978-79 and 1979-80 as well.

Sub-clause (a)(ii) seeks to insert a new sub-section (3) in section 3 of the Act. The new sub-section seeks to provide that an individual, being a citizen of India, who is above seventy years of age on the first day of the financial year immediately preceding the assessment year will not be liable to make any compulsory deposit in relation to that assessment year. Any representative assessee who is assessable in respect of the total income of such an individual will also not be required to make any compulsory deposit. This amendment will take effect from 1st September, 1977 and will accordingly apply in relation to compulsory deposits required to be make during the financial years 1977-78 and 1978-79 in relation to the assessment years 1978-79 and 1979-80.

Sub-clause (b) seeks to substitute clause (ii) of sub-section (1) of section 4 of the Act by a new clause. The amendment seeks to secure that in relation to the assessment

years 1978-79 and 1979-80 also, compulsory deposits will be made at the rates specified in Paragraph B of the Schedule to the Act.

Clause 37 seeks to insert a new section 22A in the Oil Industry (Development) Act, 1974 so as to exempt the Oil Industry Development Board established under the said Act from payment of income-tax under the Income-tax Act, 1961 on its income, profits or gains. The proposed provision will apply retrospectively from the date of enactment of the Oil Industry (Development) Act, 1974.

Clause 38 seeks to make certain amendments in the Voluntary Disclosure of Income and Wealth Act, 1976.

The proposed amendments seek to provide that in relation to declarations made under sub-section (1) of section 14, the immunity from penalty, etc. will be available if the declarant pays before 1st January, 1978 the income-tax remaining unpaid and simple interest at twelve per cent. per annum on the amount remaining unpaid on 31st March, 1976, from 1st April, 1976 up to the date of payment. In relation to declarations made under sub-section (1) of section 15, the immunity will be available if the declarant pays the wealth-tax remaining unpaid and simple interest in the manner aforesaid and also invests the required amount in the specified Government securities before 1st January, 1978.

Clause 39, read with the Fifth Schedule, seeks to make certain amendments in the Income-tax Act, 1961, the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964 and the Interest-tax Act, 1974 to provide for a new appellate authority, namely, Commissioners (Appeals), for the purposes of the said Acts.

Under the amendments to the Income-tax Act, 1961, the Wealth-tax Act, 1957 and the Gift-tax Act, 1958, the new appellate authority /Commissioners (Appeals)/ will have jurisdiction in respect of certain appeals involving large revenue implications and appeals from orders made by or under the direction or approval of the Inspecting Assistant Commissioner. Pending appeals of a similar nature under these enactments, will stand transferred to the Commissioners (Appeals). /Vide item 14 of Part I, item 8 of Part II and item 8 of Part III of the Fifth Schedule/.

Under the amendments to the Companies (Profits) Surtax Act, 1964, and the Interest-tax Act, 1974, the appellate jurisdiction at present exercised under these Acts by Appellate Assistant Commissioners will stand transferred both in respect of pending appeals as also future appeals to the Commissioners (Appeals). /Vide item 1 (read with section 11) of the Companies (Profits) Surtax Act, 1964, item 3 of Part IV, item 1 (read with section 15) of the Interest-tax Act, 1974, and item 3 of Part V of the Fifth Schedule/.

The other amendments, proposed in the Schedule, make provisions for matters, such as, appointment, functions, powers, etc., of the Commissioners (Appeals), the procedure to be followed by them in hearing appeals and for necessary consequential changes.

The amendments will come into force on such date as may be appointed by the Central Government by notification in the Official Gazettee.

Clause 40 seeks to repeal section 2 of the Finance Act, 1977. Since it is proposed to merge the auxiliary duties of excise with the basic duties of excise leviable under the First Schedule to the Central Excises and Salt Act, 1944, it is no longer necessary to have a separate provision for the levy of auxiliary duties of excise. Hence section 4 of the Finance Act, 1977, which provides for the levy of auxiliary duties of excise with effect from the 1st day of July, 1977 is also proposed to be repealed by that clause.

## FINANCIAL MEMORANDUM

### INCOME-TAX AND OTHER DIRECT TAXES

Clause 39 of the Bill read with the Fifth Schedule provides for the appointment of Commissioners of Income-tax (Appeals) for the purposes of the Income-tax Act, 1961. Commissioners of Income-tax (Appeals) will also be the Commissioners (Appeals) for the purposes of the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964 and the Interest-tax Act, 1974. They will have the same status as Commissioners of Income-tax.

2. For the present, it is proposed to upgrade 70 existing posts of Appellate Assistant Commissioners of Income-tax as the posts of Commissioners of Income-tax (Appeals). The expenditure on this account is estimated at about Rs. 2.53 lakhs per annum as indicated hereinbelow:—

(i) Difference between the average monthly emoluments of an Appellate Assistant Commissioner of Income-tax and a Commissioner of Income-tax (Appeals) : Rs. 301/-

(ii) Annual cost of upgradation of 70 posts ... Rs. 301x12x70 = Rs. 2, 52, 840
or say Rs. 2, 53, 000.

3. The non-recurring expenditure would be negligible.

### Indirect taxes

Clauses 31, 32 and 33 of the Bill, read with the Second Schedule, the Third Schedule and the Fourth Schedule, respectively, if enacted and brought into operation, will not involve any additional expenditure from the Consolidated Fund of India.

## MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 9 of the Bill seeks to amend section 32A of the Income-tax Act. New sub-section (2B), proposed to be inserted in section 32A, seeks to provide for the grant of investment allowance at the higher rate of thirty-five per cent. in respect of machinery and plant installed for the manufacture or production of any article or thing which is manufactured or produced by using any technology or other know-how developed in, or which is invented by, a laboratory owned or financed by the Government or a laboratory owned by a public sector company or a University. One of the conditions stipulated for the deduction at the higher rate is that the assessee should furnish, along with his return of income, a certificate from the authority to be prescribed by rules to the effect that such article or thing is manufactured or produced by using such technology or other know-how developed in such laboratory or is an article or thing invented in such laboratory.

Clause 10 of the Bill seeks to insert a new section 35CC in the Income-tax Act. The new section provides for deduction of expenditure incurred by a company on any programme of rural development. Under the proviso to sub-section (1) of the new section, the assessee has to obtain the approval of the authority to be prescribed by rules in respect of such programme before incurring the expenditure. Under sub-section (3) of the new section, no deduction shall be allowed in respect of such expenditure unless the company furnishes along with the return of income for the assessment year for which the deduction is claimed, a statement of such expenditure in the form to be prescribed by rules duly signed and verified by an accountant as defined in the Explanation below sub-section (2) of section 288 and setting forth the particulars to be prescribed by rules.

Clause 18 of the Bill seeks to insert a new section 80HHA in the Income-tax Act. The new section provides for deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas. Under sub-section (4) of the new section, such deduction shall not be admissible in the case of an assessee (other than a company or co-operative society) unless the assessee furnishes, along with his return of income a report of the audit of the accounts of the undertaking in the form to be prescribed by rules, duly signed and verified by the accountant who has audited such accounts.

Clause 19 of the Bill seeks to substitute a new section for section 80RRA of the Income-tax Act. Under the new section, provision has been made for deduction in respect of remuneration received for services rendered outside India. Under sub-section (2) of that section, in the case of an individual (not being an employee of Government), the deduction will be available only in cases where the individual is a technician and the terms and conditions of his service outside India are approved by the Central Government or such authority as may be prescribed by rules made in this behalf. In order to be a technician for the purposes of this section, a person should have specialised knowledge and experience in the fields specified in clause (c) of the Explanation. Under item (vi) of that clause, the Central Board of Direct Taxes is being empowered to make rules to specify the other fields.

Clause 20 of the Bill seeks to substitute a new sub-section for sub-section (4) of section 104 of the Income-tax Act. Under clause (b) of the proposed sub-section (4) the provisions of section 104 will not apply to a company which is neither an Indian company nor a company which has made the prescribed arrangements for the declaration and payment of dividends within India. Clause (b) of sub-section (4) corresponds to the existing sub-section (4) of section 104 and, in substance, no fresh delegation of power is involved.

Clause 24 of the Bill seeks to insert a proviso in section 194 of the Income-tax Act relating to deduction of income-tax from dividends paid by companies to the shareholders. Under the proviso as proposed to be inserted, no deduction of income-tax from dividends shall be made if the shareholder furnishes to the person responsible for paying the divideads a statement in writing in the form to be prescribed by rules and verified in the manner to be prescribed by rules declaring that his estimated total income of the previous year in which such dividend is to be included under the provisions of section 8 will be less than the minimum liable to income-tax.

Clause 25 of the Bill seeks to insert a new section 206B in the Income-tax Act. Under the new section any person responsible for paying any dividend referred to in section 194 shall prepare and deliver or cause to be delivered to the Income-tax Officer in the form to be prescribed by rules and verified in the manner to be prescribed by rules a return showing the particulars specified in that section.

Clause 39 of the Bill, read with the Fifth Schedule thereto, seeks to make various amendments in the Income-tax Act, 1961, the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964 and the Interest-tax Act, 1974, to provide for a new appellate authority under these Acts. As a result of these amendments, the ambit of the power to make rules under section 295 of the Income-tax Act, section 46 of the Wealth-tax Act, section 46 of the Gift-tax Act, section 25 of the Companies (Profits) Surtax Act and section 27 of the Interest-tax Act, will become enlarged to cover inter alia the form and the manner in which any appeal may be made to the Commissioner (Appeals), the fee payable in respect thereof, the circumstances in which, the conditions subject to which and the manner in which the Commissioner (Appeals) may permit an appellant to produce evidence which he did not produce or which he was not allowed to produce before the authority from whose orders the appeal has been preferred, and other matters relating to such appeals. The provisions relating to the making of rules which will become so enlarged are existing provisions of these Acts and they will apply in relation to Commissioner (Appeals) in the same manner as they apply at present in relation to the Appellate Assistant Commissioner or other appellate authorities.

The delegation of legislative power under the aforementioned provisions relates to matters of procedure or administrative detail or to matters in respect of which it is not practicable to make detailed provisions. Hence the delegation of legislative power is of a normal character.

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to give effect to the financial proposals of the Central Government for the financial year 1977-78.

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*( Shri H. M. Patel,*
*Minister of Finance.)*

# Memorandum Explaining the provisions in the Finance (No. 2) Bill, 1977

GOVERNMENT OF INDIA

# MEMORANDUM EXPLAINING THE PROVISIONS IN THE FINANCE (NO. 2) BILL, 1977

(clauses referred to are clauses in the Bill)

FINANCE (No.2) BILL, 1977

PROVISIONS RELATING TO DIRECT TAXES

The provisions in the Finance (No.2) Bill, 1977 in the sphere of direct taxes relate to the following matters:—

(i) Prescribing the rates of income-tax (including surcharge thereon) on incomes liable to tax for the assessment year 1977-78; the rates at which income-tax will be deductible at source during the financial year 1977-78 from interest (including interest on securities), dividends, salaries, insurance commission, winnings from lotteries and crossword puzzles and other categories of income liable to such deduction under the Income-tax Act; and the rates for computation of "advance tax" and charging of income-tax on current incomes in certain cases for the financial year 1977-78.

(ii) Amendment of the Income-tax Act, 1961 with a view to providing incentives for savings and investment; encouraging rural development programmes and the setting up of small-scale industrial undertakings in rural areas; providing tax relief in certain cases; strengthening the appellate machinery and a few other matters.

(iii) Amendment of the Wealth-tax Act, 1957 with a view to increasing the rates of wealth-tax and strengthening the appellate machinery.

(iv) Amendment of the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964 and the Interest-tax Act, 1974 with a view to strengthening the appellate machinery.

(v) Amendment of the Khadi & Village Industries Commission Act, 1956 so as to exempt the Khadi and Village Industries Commission from income-tax.

(vi) Amendment of the Finance Act, 1973 so as to extend the period of exemption from tax of the Credit Guarantee Corporation of India Limited.

(vii) Amendment of the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 with a view to extending the requirement of making compulsory deposits for another two years and exempting persons over the age of 70 from the requirement of making such deposits.

(viii) Amendment of the Oil Industry (Development) Act, 1974 for purposes of exempting the Oil Industry Development Board from income-tax.

(ix) Amendment of the Voluntary Disclosure of Income and Wealth Act, 1976 so as to extend the time for payment of tax and for making investment in notified Government securities by persons who have made declarations under the said Act.

2. Subject to certain exceptions which have been indicated while dealing with the relevant provisions, the Bill follows the principle (adopted since 1967) that changes in the rates of tax, as also in the other provisions of the tax laws, should ordinarily be made operative prospectively in relation to current incomes and not in relation to incomes of the past year. The substance of the main provisions in the Bill relating to direct taxes is explained in the following paragraphs.

## INCOME-TAX

### I. Rates of income-tax in respect of incomes liable to tax for the assessment year 1977-78

3. In respect of incomes of all categories of taxpayers (corporate as well as non-corporate) liable to tax for the assessment year 1977-78, the rates of income-tax (including surcharge thereon) have been specified in Part I of the First Schedule to the Bill. These rates are the same as those laid down in Part III of the First Schedule to the Finance Act, 1976 for the purposes of computation of "advance tax", deduction of tax at source from "Salaries" and retirement annuities payable to partners of registered firms engaged in specified professions, and computation of the tax payable in certain special cases, during the financial year 1976-77. These rates had earlier been prescribed for the assessment year 1977-78 under the Finance Act, 1977, which applied the relevant provisions of the Finance Act, 1976 to the financial year 1977-78. Where a company has made a deposit during the financial year 1976-77 with the Industrial Development Bank of India under the Companies Deposits (Surcharge on Income-tax) Scheme, 1976 framed by the Central Government under section 2(8) of the Finance Act, 1976, the amount so deposited shall be set off against the amount of surcharge payable by it for the assessment year 1977-78.

### II. Rates for deduction of tax at source during the financial year 1977-78 from incomes other than "Salaries" and retirement annuities

4. The rates for deduction of tax at source during the financial year 1977-78 from incomes other than "Salaries" and retirement annuities payable to partners of registered firms engaged in specified professions have been specified in Part II of the First Schedule to the Bill. These rates apply to income by way of interest on securities, other categories of interest, dividends, insurance commission, winnings from lotteries and crossword puzzles and non-salary income of non-residents. As explained later in this Memorandum, the rate of surcharge on income-tax in the case of non-corporate taxpayers is proposed to be increased from 10 per cent. to 15 per cent. of the income-tax. Consequently, the rates for deduction of tax at source during the financial year 1977-78 differ from the rates specified in Part II of the First Schedule to the Finance Act, 1976 for purposes of deduction of tax at source from such incomes during the financial year 1976-77 in certain respects, as explained in paragraphs 5 to 7 below.

5. Payments to residents other than companies. - In the case of income by way of winnings from lotteries and crossword puzzles payable to resident taxpayers (other than companies) during the financial year 1977-78, tax will be deductible at the rate of 34.5 per cent., made up of basic income-tax of 30 per cent. and surcharge of 4.5 per cent. (being 15 per cent. of the income-tax). This is higher than the rate at which tax was deductible from such income during the financial year 1976-77 by 1.5 per cent.

6. In the case of income by way of interest on securities (not being interest on a tax-free security) or dividends payable to resident taxpayers (other than companies) during the financial year 1977-78, tax will be deductible at the rate of 23 per cent., i.e., the same rate at which tax was deductible at source from such incomes during the financial year 1976-77. However, the rate of 23 per cent. will be made up of basic income-tax of 20 per cent. and surcharge of 3 per cent. (being 15 per cent. of the income-tax), as against the basic income-tax of 21 per cent. and surcharge of 2 per cent. in force during the financial year 1976-77. It will be observed that while the rate of surcharge deductible at source has been increased from 10 per cent. to 15 per cent. of the income-tax, the rate at which income-tax will be deductible at source has been reduced from 21 per cent. to 20 per cent. This has been done in order to maintain the rate of tax deductible at source from dividends in the case of resident non-corporate taxpayers at the same level as in the case of domestic companies, i.e., 23 per cent.

7. Payments to non-residents other than companies.- In the case of income (other than interest on a tax-free security) payable to a non-resident (other than a company) during the financial year 1977-78, tax will be deductible at the minimum rate of 34.5 per cent., made up of income-tax of 30 per cent. and surcharge of 4.5 per cent. (being 15 per cent. of the income-tax). In respect of interest on a tax-free security payable to non-corporate non-residents, the rate for deduction will be 17.25 per cent., made up of income-tax of 15 per cent. and surcharge of 2.25 per cent. (being 15 per cent. of the income-tax).

8. Payment of copyright royalties to foreign companies.- As explained later in this Memorandum, the Income-tax Act is proposed to be amended to provide that the requirement, that the agreement for payment of royalty between the foreign company and the Indian concern should be approved by the Central Government, will not apply in cases where the royalty is paid to the foreign company in consideration of the transfer of all or any of the rights (including the granting of a licence) in respect of copyright in any book on any educational, scientific or technical subject, if such book is on a subject the books on which are permitted, according to the Import Trade Control Policy of the Government of India for the financial year 1977-78, to be imported into India under an Open General Licence. In view thereof, the rate for deduction of tax at source from such income received by foreign companies has been specified at the rate at which such income will be chargeable to tax from the assessment year 1978-79.

## III. Rates for deduction of tax at source from "Salaries", computation of "advance tax" and charging of income-tax in special cases during the financial year 1977-78

9. The rates for deduction of tax at source from "Salaries" in the case of individuals during the financial year 1977-78, and also for computation of "advance tax" payable during that year in the case of all categories of taxpayers, have been specified in Part III of the First Schedule to the Bill. These rates are also applicable for deduction of tax at source during the financial year 1977-78 from retirement annuities payable to partners of registered firms engaged in certain professions (such as chartered accountants, solicitors, lawyers, etc.) and for charging income-tax during 1977-78 on current incomes in special cases where accelerated assessments have to be made, e.g., provisional assessment of shipping profits arising in India to non-residents, assessment of persons leaving India for good during the financial year 1977-78, assessment of persons who are likely to transfer property to avoid tax, etc. These rates are the

same as the rates specified in Part I of the First Schedule for the assessment of incomes liable to tax for the assessment year 1977-78, except for the modifications explained in the following paragraphs.

Individuals, Hindu undivided families, unregistered firms, etc., having no agricultural income

10. Raising of exemption limit. - The exemption limit in the case of individuals, Hindu undivided families, etc., is proposed to be raised from Rs. 8,000 to Rs. 10,000. Although the rate schedule (including the nil rate slab of income up to Rs. 8,000) is not being changed, a provision is being made to the effect that no income-tax shall be payable in the case of individuals, Hindu undivided families, etc., where the total income of the taxpayer does not exceed Rs. 10,000. Further, where the total income exceeds the exemption limit of Rs. 10,000 by a small margin, the income-tax payable will be the lower of — (a) the tax (excluding surcharge) as calculated in accordance with the rate schedule; or (b) an amount equal to 70 per cent. of the amount by which the total income exceeds the exemption limit of Rs. 10,000. This is illustrated in the following Table:-

INDIVIDUALS

| Total income | Income-tax calculated at the rate laid down in the rate schedule | Income-tax at 70 per cent. of the excess over Rs. 10,000 |
|---|---|---|
| (1) | (2) | (3) |
| Rs. | Rs. | Rs. |
| 10,100 | 315 | 70 |
| 10,200 | 330 | 140 |
| 10,300 | 345 | 210 |
| 10,400 | 360 | 280 |
| 10,450 | 368 | 315 |
| 10,500 | 375 | 350 |
| 10,540 | 381 | 378 |
| 10,550 | 383 | 385 |

It will be observed from the above Table that on a total income of Rs. 10,540, the amount calculated under the marginal provision as explained above (column 3) is lower than the amount arrived at by applying the rate laid down in the rate schedule (column 2). On the other hand, when the total income amounts to Rs. 10,550, income-tax at the rate laid down in the rate schedule is lower than that calculated by applying the marginal provision. Hence, in the case of an individual, the marginal provision ceases to be applicable when the total income exceeds Rs. 10,540. In the case of Hindu undivided families, having one or more members with independent total income exceeding the exemption limit, the marginal provision will cease to apply when the total income of the Hindu undivided family exceeds Rs. 10,690.

11. Increase in the rate of surcharge. - The rate of surcharge on income-tax in the case of all categories of non-corporate taxpayers, including individuals, Hindu undivided families, etc., is proposed to be raised from 10 per cent. to 15 per cent. of the income-tax.

12. The Table below shows at selected levels of income of an individual, the comparative incidence of tax (including surcharge) at (a) the rates applicable during the financial year 1976-77 for purposes of computation of "advance tax" and deduction of tax at source from "Salaries" (which are being made applicable to incomes assessable for the assessment year 1977-78); and (b) the rates proposed in the Bill for computation of "advance tax" and deduction of tax at source from "Salaries" during the financial year 1977-78:—

Comparative incidence of tax at selected levels of income in the case of individuals

| Income | Tax (including surcharge at the rate of 10 per cent.) at the existing rates | Tax (including surcharge at the proposed rate of 15 per cent.) with exemption limit raised to Rs. 10,000 | Increase/reduction in tax liability | |
|---|---|---|---|---|
| Rs. | Rs. | Rs. | | Rs. |
| 8,000 | Nil | Nil | | Nil |
| 10,000 | 330 | Nil | (-) | 330 |
| 11,000 | 495 | 518 | (+) | 23 |
| 12,000 | 660 | 690 | (+) | 30 |
| 12,500 | 743 | 776 | (+) | 33 |
| 15,000 | 1,155 | 1,208 | (+) | 53 |
| 20,000 | 2,145 | 2,243 | (+) | 98 |
| 25,000 | 3,520 | 3,680 | (+) | 160 |
| 40,000 | 9,570 | 10,005 | (+) | 435 |
| 50,000 | 13,970 | 14,605 | (+) | 635 |
| 60,000 | 19,470 | 20,355 | (+) | 885 |
| 70,000 | 24,970 | 26,105 | (+) | 1,135 |
| 80,000 | 31,020 | 32,430 | (+) | 1,410 |
| 90,000 | 37,070 | 38,755 | (+) | 1,685 |
| 1,00,000 | 43,120 | 45,080 | (+) | 1,960 |
| 1,50,000 | 76,120 | 79,580 | (+) | 3,460 |
| 2,00,000 | 1,09,120 | 1,14,080 | (+) | 4,960 |
| 2,50,000 | 1,42,120 | 1,48,580 | (+) | 6,460 |
| 3,00,000 | 1,75,120 | 1,83,080 | (+) | 7,960 |
| 5,00,000 | 3,07,120 | 3,21,080 | (+) | 13,960 |
| 10,00,000 | 6,37,120 | 6,66,080 | (+) | 28,960 |

Individuals, Hindu undivided families, unregistered firms, etc., having agricultural income

13. The annual Finance Acts from 1973 onwards have provided that in the case of individuals, Hindu undivided families, unregistered firms, etc., the net agricultural income would be taken into account for determining the rate of income-tax to be applied to the non-agricultural income of the taxpayer. The net agricultural income is required to be taken into account only in cases where the non-agricultural income of the taxpayer exceeds the exemption limit. As the exemption limit is proposed to be raised from Rs. 8,000 to Rs. 10,000, the net agricultural income will now be taken into account for the purposes of charging income-tax only if the non-agricultural income of the person exceeds Rs. 10,000.

14. Under the scheme of partially integrated taxation of non-agricultural income with income derived from agriculture, both the agricultural and non-agricultural components of the taxpayer's income are aggregated and the tax on the non-agricultural component is

levied as if the latter were placed on the top slabs of the aggregate income. For this purpose, income-tax is required to be calculated in the following manner:—

(i) The agricultural and non-agricultural components of the taxpayer's income are aggregated and income-tax is calculated on the aggregate as if such aggregate were the total income.

(ii) Income-tax is calculated on the net agricultural income as increased by an amount of Rs. 8,000 (i. e. , the first slab of income on which tax is charged at nil rate) as if such increased net agricultural income were the total income.

(iii) The amount by which the income-tax calculated under (i) exceeds the amount calculated under (ii) is the income-tax payable by the taxpayer on his total income.

15. In consequence of the raising of the exemption limit to Rs. 10,000 concurrently with maintaining the nil rate slab at the existing level of Rs. 8,000, as explained in paragraph 10 above, the following modifications are proposed to be made in the provisions for calculation of income-tax in cases where the taxpayer has agricultural income in addition to total income:—

(a) The marginal provision referred to in paragraph 10, namely, that the income-tax payable will not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000, will not apply in calculating income-tax under (i) and (ii) of paragraph 14, but would apply only in relation to the amount as finally determined.

(b) Income-tax will be calculated under (ii) aforesaid (i. e. , on the agricultural income as increased by an amount of Rs. 8,000) as if the exemption limit was Rs. 8,000 and not Rs. 10,000.

/In cases where the net agricultural income of the taxpayer does not exceed Rs. 2,000, such agricultural income as increased by Rs. 8,000 will not exceed Rs. 10,000. In view of the raising of the exemption limit to Rs. 10,000, no income-tax will be payable on such income under (ii), with the result that the taxpayer will not be entitled to any deduction from the tax as computed under (i) on the total income as increased by the net agricultural income. In the result, the net agricultural income of the taxpayer would become chargeable to income-tax in such cases. The modification referred to in (b) is being proposed in order to avoid this position./

(c) The income-tax calculated under (i) and (ii) will not be increased by surcharge on income-tax.

(d) The income-tax as determined under (iii) shall, in no case, exceed 70 per cent. of the amount by which the total income exceeds Rs. 10,000.

(e) The amount of income-tax as so determined shall be increased by a surcharge at the rate of 15 per cent. of such income-tax and the amount so arrived at shall be the income-tax payable by the taxpayer on his non-agricultural income.

16. The net agricultural income for the purposes of the foregoing provisions is to be computed in accordance with the rules contained in Part IV of the First Schedule to the

Bill. These provisions are the same as those contained in Part IV of the First Schedule to the Finance Act, 1976 with the modification that the unabsorbed loss in agriculture of the previous year relevant to the assessment year 1976-77 will also be set-off against the agricultural income for the previous year relevant to the assessment year 1977-78, and the unabsorbed loss in respect of the previous year relevant to the assessment year 1977-78 will be set-off in determining the net agricultural income for the purposes of payment of "advance tax" during the financial year 1977-78.

17. Co-operative societies and local authorities.- In the case of co-operative societies and local authorities, the rates of income-tax specified respectively in Paragraphs B and D of Part III of the First Schedule to the Bill for purposes of computation of advance tax payable by them during the financial year 1977-78 are the same as the rates of income-tax specified, respectively, in Paragraphs B and D of Part I of the First Schedule for incomes assessable for the assessment year 1977-78. However, the rate of surcharge in these cases (as in the case of all other non-corporate taxpayers) is being increased from 10 per cent. to 15 per cent. of the basic income-tax.

18. Registered firms.- In the case of registered firms, the rates of income-tax specified in Paragraph C of Part III of the First Schedule to the Bill for the purpose of computation of "advance tax" payable by them during the financial year 1977-78 are the same as the rates of income-tax specified in Paragraph C of Part I of the First Schedule for incomes assessable for the assessment year 1977-78. However, as in the case of other non-corporate taxpayers, the rate of surcharge on income-tax in the case of registered firms is being increased from 10 per cent. to 15 per cent. of the basic income-tax.

19. Companies. - The rates of income-tax including surcharge in the case of companies, specified in Paragraph E of Part III of the First Schedule to the Bill, for the purpose of computation of advance tax payable by them during the financial year 1977-78 are the same as the rates specified in Paragraph E of Part I of the First Schedule for incomes assessable for the assessment year 1977-78.

20. Under a provision made by the Finance Act, 1976, companies could, in lieu of payment of surcharge on income-tax, make, before the last instalment of advance tax payable during the financial year 1976-77, a deposit with the Industrial Development Bank of India under a scheme framed by the Central Government. The option for making deposits in lieu of payment of surcharge is not being provided under the Bill.

/Clause 2 and the First Schedule/

## IV. PROPOSED AMENDMENTS TO THE INCOME-TAX ACT

### Measures for providing incentives for savings and investment

21. Investment allowance.- Under the scheme of investment allowance introduced by the Finance Act, 1976, a deduction on account of investment allowance is allowed in the

computation of taxable profits, at the rate of 25 per cent. of the actual cost of the following, namely:—

(i) New ships or new aircraft acquired by taxpayers engaged in the business of operation of ships or aircraft.

(ii) New machinery or plant installed for the purposes of business of generation or distribution of electricity or any other form of power.

(iii) New machinery or plant installed for the purposes of business of construction, manufacture or production of any one or more of the articles or things specified in the list in the Ninth Schedule to the Income-tax Act.

(iv) New machinery or plant installed in a small-scale industrial undertaking for the purposes of business of manufacture or production of any other articles or things.

22. The scheme of investment allowance is proposed to be modified and its scope extended to machinery or plant installed for the purposes of business of construction, manufacture or production of all articles and things, except certain articles and things of low priority specified in the list in the new Eleventh Schedule proposed to be inserted in the Income-tax Act by clause 28 of the Bill. The Annex (pages 27-28) to this Memorandum shows the list of articles or things specified in the new Eleventh Schedule.

The Central Government is being empowered to add, by notification in the Official Gazette, any article or thing to the list specified in the Eleventh Schedule. Any such addition to the list in the Eleventh Schedule shall have effect in relation to any machinery or plant installed for the purposes of business of construction, manufacture or production of such article or thing only where the machinery or plant is installed one year after the date of publication of the notification.

23. Sometimes, a machinery or plant installed and used mainly for the purposes of business of construction, manufacture or production of an article or thing not specified in the list in the Eleventh Schedule may be partly used for the purposes of business of construction, manufacture or production of any article or thing specified in the list in the Eleventh Schedule. A specific provision is being made in the law to provide that investment allowance will not be denied in such cases merely on the ground that such machinery or plant has also been used for the purposes of business of construction, manufacture or production of an article or thing specified in the list in the new Eleventh Schedule.

24. With a view to promoting scientific and technological self-reliance, it is proposed to provide an incentive to the users of know-how developed in our country by granting investment allowance at the higher rate of 35 per cent. in respect of machinery or plant installed after 30th June, 1977 but before 1st April, 1982, for the purposes of business of manufacture or production of any article or thing which is manufactured or produced by using any technology (including any process) or other know-how developed in, or which is invented by, a laboratory owned or financed by the Government or a laboratory owned by a public sector company or a University. /A laboratory will be regarded as financed by the Government if it is owned by any body (including a society registered under the Societies Registration Act, 1860) and financed wholly or mainly by the Government./ The concession

by way of investment allowance at the higher rate of 35 per cent. will be available only if the following conditions are fulfilled:—

(i) The right to manufacture or produce the article or thing or use the technology (including any process) or other know-how has been acquired by the tax-payer from the owner of such laboratory or any person deriving title from such owner.

(ii) The taxpayer furnishes, along with the return of income for the assessment year for which the deduction is claimed, a certificate from the prescribed authority (to be specified in rules framed by the Central Board of Direct Taxes) that such article or thing is manufactured or produced by using technology (including any process) or other know-how developed in, or such article or thing is invented by, a laboratory owned or wholly or mainly financed by the Government or a laboratory owned by a public sector company or a University.

(iii) The machinery or plant is not used by the taxpayer for the purpose of business of manufacture or production of any article or thing specified in the list in the Eleventh Schedule.

25. These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/Clauses 9, 28 and 29(2)(f)/

26. Exemption of closely-held industrial companies from compulsory distribution of dividends.- Closely-held domestic companies are required (subject to certain exceptions) to distribute a "statutory percentage" of their "distributable income" within a period of twelve months immediately following the expiry of the accounting year. If the distribution of dividends falls short of the required amount or if no dividends are distributed within a period of twelve months from the end of the accounting year, the company is liable to pay additional income-tax under section 104 of the Income-tax Act.

27. The Bill seeks to exempt closely-held companies whose business consists mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power from the requirement of compulsory distribution of dividends up to the statutory percentage of their distributable income. For the purposes of this provision, the business of a company shall be deemed to consist mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power, if the profits and gains attributable to any of the aforesaid activities included in the "gross total income" of the company for the relevant year are not less than 51 per cent. of such income. In the case of a company which is not mainly engaged in such activities but only a part of whose gross total income consists of profits and gains attributable to the aforesaid activities, the requirement of compulsory distribution of dividends shall stand waived in relation to the distributable income of the company attributable to the said activities.

28. The proposed amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/Clauses 20 and 21/

29. Higher deduction in respect of profits transferred to special reserve in the case of certain financial corporations.- Financial corporations engaged in providing long-term finance for industrial or agricultural development in India are entitled to a deduction, in the computation of their taxable profits, of the amount transferred by them out of such profits to a special reserve account, up to a specified percentage of their taxable income. This concession is available only where the financial corporation is approved by the Central Government for this purpose.

30. In the case of a Financial Corporation or a Joint Financial Corporation established under the State Financial Corporations Act, 1951, or an institution deemed under section 46 of that Act to be a Financial Corporation established by the State Government for the State, an amount up to 40 per cent. of the taxable income can be transferred to the special reserve account. In the case of other financial corporations, the ceiling limit is 25 per cent. of the taxable income in cases where the paid-up share capital of the corporation does not exceed Rs.3 crores and 10 per cent. in cases where the paid-up share capital exceeds that amount. In order to enable larger financial corporations, which are charged with the task of fostering national industrial development, to build up sufficient internal resources, the Bill seeks to increase the ceiling limit on the deductible amount in the case of financial corporations with paid-up share capital exceeding Rs. 3 crores, from 10 per cent. to 25 per cent.

31. The proposed amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/ Clause 11 /

32. Exemption of "long-term capital gains" in cases where sale proceeds arising on transfer are invested or deposited in specified financial assets.- Capital gains arising from the transfer of a long-term capital asset are proposed to be exempted from income-tax in cases where the full value of the consideration received or accruing from the transfer is invested or deposited by the taxpayer in specified financial assets within six months after the date of such transfer. Where only a part of the consideration is so invested or deposited, a proportionate part of the capital gains will be exempted from income-tax.

33. The specified financial assets referred to in the preceding paragraph are the following:—

(i) securities of the Central Government or a State Government;

(ii) savings certificates as defined in section 2(c) of the Government Savings Certificates Act, 1959;

(iii) units in the Unit Trust of India;

(iv) debentures specified by the Central Government for the purposes of section 80L (1)(ii) of the Income-tax Act;

(v) shares in any Indian company which are issued to the public or are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 and any rules made thereunder;

(vi) deposits for a period of not less than three years with the State Bank of India or any of its subsidiaries or any nationalised bank or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank).

34. The exemption will be forfeited if the taxpayer transfers the new financial asset within three years from the date of its acquisition.

35. A taxpayer may sometimes not be in a position to invest or deposit the full value of the consideration received or accruing as a result of the transfer in specified financial assets before the assessment for the assessment year in which the capital gains arising from the transfer are chargeable to tax is taken up by the Income-tax Officer. In such cases, capital gains arising from the transfer of the asset will have to be included in the assessment of the taxpayer for the relevant assessment year. However, if after the completion of the assessment, but within the specified period of six months, the taxpayer has invested or deposited the full value of the consideration, it is but fair that the benefit of the proposed tax concession should be allowed to him by amending the assessment order made earlier. Accordingly, a provision is being made to the effect that, in such cases, the Income-tax Officer will amend the assessment order made by him so as to exclude the amount of capital gains not chargeable to tax in accordance with the proposed provision. The period of limitation of four years for amending an assessment order laid down in the Income-tax Act will, in such cases, run from the date of the assessment order for the year in which the capital gains arising from the transfer of the old asset are charged to tax.

36. These provisions will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/ Clauses 13, 23 and 29(2)(a) /

37. Enlarging the scope of "long-term capital gains". — Any profits or gains arising from the transfer of any capital asset held by a taxpayer for not more than 60 months immediately preceding the date of its transfer are treated as capital gains relating to a "short-term capital asset" and charged to tax as ordinary income. Gains arising from the transfer of a capital asset held by the taxpayer for more than 60 months are treated as "long-term capital gains" and charged to tax on a concessional basis. As the holding period of 60 months is unduly long and adversely affects the investment climate, the Bill seeks to secure that gains arising from the transfer of any capital asset held by a taxpayer for more than 36 months immediately preceding the date of its transfer are treated as "long-term capital gains" and, therefore, charged to tax on a concessional basis.

38. The proposed amendment will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

Measures for encouraging rural development programmes and the setting up of small-scale industrial undertakings in rural areas

39. Rural development allowance. — With a view to encouraging companies to undertake the work of rural welfare and uplift, it is proposed to provide that expenditure incurred by companies after 30th June, 1977 on any programme of rural development will be deducted in computing their taxable profits. The deduction under this provision will be allowed only where the company obtains the prior approval of the prescribed authority (to be specified in the Income-tax Rules made by the Central Board of Direct Taxes) in respect of the programme of rural development undertaken by the company. The company claiming deduction in respect of such expenditure will be required to furnish, along with its return of income for the assessment year for which the deduction is claimed, a statement of such expenditure in a prescribed form duly signed and verified by a chartered accountant or other qualified accountant, and setting forth such particulars as may be prescribed in the Income-tax Rules.

40. Where the expenditure incurred on the programme of rural development results in the acquisition or creation of any asset, (being building, machinery, plant or furniture) and the company does not divest itself of the ownership of such asset before the end of the relevant year, the expenditure incurred by the company on the acquisition or creation of the asset will not be allowed as a deduction but it shall be entitled to depreciation in respect of such asset as if the asset was used by it for the purposes of its business.

41. The expression "programme of rural development" will include any programme for promoting the social and economic welfare of, or the uplift of, the public in any rural area. The expression "rural area" for the purposes of this provision will mean any area, other than —

(i) an area which is comprised within the jurisdiction of a municipality or a cantonment board and which has a population of not less than 10,000 according to the last preceding census of which the relevant figures have been published before the first day of the relevant accounting year;

(ii) an area within such distance (not being more than eight kilometres) from the local limits of any municipality or cantonment board referred to in (i) above, which is specified by the Central Government under a notification issued under sub-clause (ii) (B) of the proviso to section 2(1)(c) of the Income-tax Act.

42. This provision will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/ Clause 10 /

43. Tax concession for small-scale industrial under-takings set up in rural areas. — With a view to providing an incentive for the setting up of small-scale industrial undertakings in rural areas, a new provision is proposed to be made in the Income-tax Act under which all categories of taxpayers will be entitled to a deduction equal to 20 per cent. of the profits derived by them from small-scale industrial undertakings (other than those engaged in mining) set up after 30th June, 1977 in any rural area. The deduction will be allowed in respect of

each of the ten assessment years beginning with the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce acticles. The expression "rural area" for the purposes of this provision will have the same meaning as explained in paragraph 41 of this Memorandum. An industrial undertaking shall be regarded as a small-scale industrial undertaking if the aggregate value of the machinery and plant installed, as on the last day of the previous year, for the purposes of the business of the undertaking does not exceed Rs. 10 lakhs.

44. In order to qualify for the new tax concession, the industrial undertaking will have to fulfil certain conditions which are briefly indicated below:—

(i) The industrial undertaking should not have been formed by the splitting up or reconstruction of a business already in existence.

(ii) The industrial undertaking should not have been formed by the transfer to a new business of machinery or plant previously used for any business.

(iii) The industrial undertaking should employ ten or more workers in a manufacturing process carried on with the aid of power or employ twenty or more workers in a manufacturing process carried on without the aid of power.

45. In the case of taxpayers, other than companies and co-operative societies which are statutorily required to get their accounts audited, the concession will not be available unless the accounts of the industrial undertaking are audited by a chartered accountant or other qualified accountant and the taxpayer furnishes, along with his return of income, the report of such audit in the form to be prescribed in the Income-tax Rules.

46. The following provisions have been made to cover cases where a taxpayer is entitled to a deduction under the proposed provision and any one or more of the provisions in sections 80HH, 80J, 80P and 80QQ of the Income tax Act:—

(i) Where a taxpayer is eligible for a deduction under section 80HH (relating to deduction in respect of profits and gains from newly established industrial undertakings, etc., in backward areas) as well as under the new provision, in relation to the profits and gains of the same industrial undertaking, the deduction in relation to such profits and gains will be allowed only under either of these provisions.

(ii) Where a taxpayer is entitled to a deduction both under the new provision and section 80J in relation to the profits and gains of the same industrial undertaking, the deduction under the new provision will be allowed first and the provisions of section 80J will apply to the balance of the income after allowing such deduction.

(iii) Consequential changes have also been made in sections 80J, 80P and 80QQ of the Income-tax Act in order to provide that the deduction under each of the aforesaid sections will be allowed with reference to the income of the industrial undertaking after allowing, inter alia, the deduction under the new provision.

47. These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

[Clauses 17, 18 and 29(2) (b) to (e)]

48. Relaxation of the provisions relating to carry forward and set off of accumulated business loss and carry forward of unabsorbed depreciation in certain cases of amalgamation.— Under the existing provisions of the Income-tax Act, so much of the business loss of a year as cannot be set off against the other income of the taxpayer for that year can be carried forward and set off by him against the profits of the following year from any business carried on by him. If the loss cannot be wholly so set off, the amount of loss not so set off can be carried forward to the next following year and so on, up to a maximum of eight years. The benefit of carry forward and set off of business loss is, however, not available unless the business in which the loss was originally sustained is continued to be carried on by the taxpayer. Further, only the taxpayer who incurred the loss has the right to carry forward the same, so that the successor in business cannot claim to carry forward the loss incurred by his predecessor in business. Similarly, if a business carried on by a taxpayer is taken over by another, the unabsorbed depreciation allowance of the previous owner cannot be carried forward by the successor in business and set off against his profits in subsequent years. In view of this position, the past losses and unabsorbed depreciation of a company which merges with another company under a scheme of amalgamation cannot be carried forward by the latter company. Similarly, where a company which merges with another company has unabsorbed depreciation, the right to carry forward such unabsorbed depreciation is lost and the amalgamated company cannot claim to carry forward the unabsorbed depreciation of the amalgamating company.

49. In order to facilitate the merger of sick industrial units with sound ones, the aforesaid provisions relating to carry forward and set off of accumulated business loss and carry forward of unabsorbed depreciation are proposed to be relaxed in cases where there has been an "amalgamation" / as defined in section 2(1A) of the Income-tax Act / of a company owning an industrial undertaking with another company and the Central Government, on the recommendation of the "specified authority", is satisfied that the following conditions are fulfilled:—

(a) the accumulated loss of the amalgamating company as on the last day of the accounting year immediately preceding the accounting year in which the amalgamation was effected exceeds 50 per cent. of the aggregate of the paid-up share capital and reserves, if any, of that company as on that day;

(b) the amalgamating company was not, immediately before such amalgamation, financially viable;

(c) the amalgamation was in the public interest; and

(d) such other conditions as the Central Government may, by notification in the Official Gazette, specify, to ensure that the benefit under this section is restricted to amalgamations which would facilitate the rehabilitation or revival of the business of the amalgamating company.

Where, on being so satisfied, the Central Government makes a declaration to that effect, the accumulated loss and the unabsorbed depreciation of the amalgamating company will be deemed to be the loss or, as the case may be, the allowance for depreciation of the amalgamated company for the year in which the amalgamation was effected and the relevant

provisions of the Income-tax Act relating to set off and carry forward of loss and allowance for depreciation would apply accordingly. In other words, the amalgamated company would be entitled to carry forward and set off the accumulated loss and unabsorbed depreciation of the amalgamating company as if it were its own loss or, as the case may be, depreciation for the year in which the amalgamation was effected.

50. The concessions referred to in the preceding paragraph will not be available to the amalgamated company unless the following conditions are fulfilled:—

(i) The business of the amalgamating company is carried on by the amalgamated company during the previous year relevant to the assessment year for which such set off or allowance is claimed. In case the business of the amalgamating company is carried on by the amalgamated company with some modification or re-organisation, to enable the amalgamated company to carry on the business more economically or efficiently, such modification or re-organisation should have been approved by the Central Government.

(ii) The amalgamated company should furnish, along with its return of income for the assessment year for which such set off is claimed, a certificate from the "specified authority" to the effect that adequate steps have been taken by that company for the rehabilitation or revival of the business of the amalgamating company.

51. For the purposes of the proposed concession, the expression "accumulated loss" would mean so much of the loss of the amalgamating company under the head "Profits and gains of business or profession" (not being a loss sustained in a speculation business) which it would have been entitled to carry forward and set off had it not merged with the amalgamated company. The expression "unabsorbed depreciation" would mean so much of the allowance for depreciation of the amalgamating company which it would have been entitled to carry forward under the provisions of the Income-tax Act had it not merged with the amalgamated company. The "specified authority" for the purposes of this provision would be such authority as the Central Government may, by notification in the Official Gazette, specify.

52. The proposed provision will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/ Clause 15 /

53. Concessional taxation of copyright royalties in respect of books on scientific, technical and educational subjects, in the case of foreign companies.— At present, copyright royalty received by a foreign company from an Indian concern in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book is charged to tax at the rate of 40 per cent. on the gross amount of such royalty in cases where the royalty is paid in pursuance of an agreement made on or after 1st April, 1976 and the agreement is approved by the Central Government. Under the Import Trade Control Policy of the Government of India for April, 1977 to March, 1978, import of books on scientific, technical and educational subjects covered by List I in Appendix 21 of the Import Trade Control Policy for 1977-78 (Vol.I) are allowed to be imported into India under an Open General Licence. In the context of the current import

policy of the Government, it is proposed to modify the existing provisions so as to dispense with the requirement of approval of the agreement for payment of copyright royalty by the Central Government in cases where the royalty is paid in respect of copyright in any book on a subject, the books on which are permitted to be imported under an Open General Licence in accordance with the Import Trade Control Policy of the Government for April, 1977 to March, 1978.

54. The proposed amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/Clauses 22 and 29(1)/

55. Liberalisation of the provision permitting taxpayers to substitute the actual cost of an asset by its fair market value for purposes of computing capital gains. - Capital gain arising from the transfer of a capital asset is computed by deducting from the consideration received by the taxpayer the cost of acquisition of the asset and the expenditure incurred in connection with the transfer. Where the capital asset is acquired before 1st January, 1954, the taxpayer may, at his option, substitute the fair market value of the asset as on that date in place of its actual cost of acquisition. Where the capital asset became the property of the taxpayer by any of the modes of acquisition specified in section 49(1), e. g. , under a gift or will or by succession, inheritance, etc. and such asset became the property of the "previous owner" before 1st January, 1954, the taxpayer has the option of substituting the fair market value of the asset as on 1st January, 1954 in place of its cost of acquisition to the "previous owner". Having regard to the fact that a large part of the capital gain on the transfer of such old assets is illusory, being attributable to inflationary pressures and decline in the value of money, and the fact that it is difficult in practice to determine the fair market value of an asset as on 1st January, 1954, it is proposed to advance the said date, by 10 years, i. e. , to 1st January, 1964. The effect of the proposed provision will be that the appreciation in the value of capital assets during the period from 1st January, 1954 to 31st December, 1963 would be exempt from capital gains tax.

56. The proposed amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/Clauses 12 and 14/

57. Increasing the monetary ceiling limit in respect of donations for charitable purposes. - Under section 80G of the Income-tax Act, a taxpayer is entitled to a deduction in the computation of his taxable income of an amount equal to 50 per cent. of the donations made by him to certain funds and charitable institutions, or for the repair or renovation of any temple, mosque, gurdwara, church or any other place which is notified by the Central Government for the purposes of that section to be of historic, archaeological or artistic importance or to be a place of public worship or renown throughout any State or States. Donations made to the Government or to any such local authority, institution or association as is approved in this behalf by the Central Government, to be utilised for the purpose of promoting family planning are eligible for 100 per cent. deduction. The amount of donations qualifying for deduction under section 80G is, however, limited to 10 per cent. of the gross total income of the donor, subject to a further monetary limit of Rs. 2 lakhs. Where the assessee has made any donations for the renovation or repair of

any notified temple, mosque, gurdwara, church, etc., the monetary limit of Rs. 2 lakhs is increased up to Rs. 5 lakhs so as to cover such donations.

58. With a view to encouraging more liberal donations to charitable trusts and institutions, the monetary ceiling of Rs. 2 lakhs is proposed to be raised to Rs. 5 lakhs. Consequently, the special provision whereunder the monetary limit of Rs. 2 lakhs is raised to Rs. 5 lakhs so as to cover only donations made to notified temples, mosques, gurdwaras, churches, etc. will be deleted.

59. These amendments will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/Clause 16/

60. Exemption from tax of certain incomes of residents of Ladakh. - Under an existing provision in the Income-tax Act, income accruing or arising to any resident of Ladakh district from any source in that district or outside India was completely exempt from income-tax up to and including the assessment year 1974-75. The exemption was available only in the case of persons who were resident in Ladakh district in the previous year relevant to the assessment year 1962-63. This concession was allowed having regard, inter alia, to the consideration that residents of Ladakh had suffered hardship and their trade had been adversely affected as a result of the Chinese aggression and it was necessary to allow them time to rehabilitate themselves. As Ladakh district continues to be economically backward and the considerations which weighed for granting this concession continue to be valid even now, it is proposed to revive the exemption from tax which was available in such cases up to and including the assessment year 1974-75, for a further period of five years, i.e., for the assessment years 1975-76 to 1979-80.

61. The proposed amendment is being made with retrospective effect from 1st April, 1975 so that the proposed exemption which had lapsed becomes available for the past years as well.

/Clause 5(b)/

62. Tax relief in respect of remuneration received in foreign currency by Indian technicians, etc. - Under a provision made in the Income-tax Act by the Finance Act, 1975, fifty per cent. of the remuneration received by Indian technicians, etc., from a foreign Government or foreign enterprise for services rendered outside India is deducted in computing the taxable income. This tax concession was provided to relieve hardship in the case of Indian technicians, etc., who went abroad for a short period during the financial year to work with a foreign employer. In cases where such persons did not leave the country early in the financial year, they became "resident in India" for tax purposes, with the result that the whole of the remuneration received by them from the foreign employer during that financial year became chargeable to tax in India without any deduction in respect of expenses incurred by them for meeting the higher living costs and other essential expenditure incurred in foreign countries.

63. As the existing provision is restricted to cases where Indian technicians, etc. receive remuneration from foreign employers, it creates an invidious distinction between Indian technicians working outside India for Indian concerns and those working for foreign employers. In order to remove this invidious distinction, it is proposed to substitute the

existing provision by a new provision with a view to extend the scope of the concession to remuneration received by Indian technicians, etc., for services rendered outside India, irrespective of whether the employer is an Indian concern or a foreign employer. The deduction under the proposed provision will, however, be available, in either case, only with reference to the remuneration received by Indian technicians, etc., in foreign currency.

64. The new provision will take effect from 1st April, 1978 and will accordingly apply in relation to the assessment year 1978-79 and subsequent years.

/Clause 19/

65. Exemption of certain passage moneys paid to foreign employees. - The Income-tax Act provides exemption from tax in respect of passage moneys or the value of any free or concessional passage received by an individual of foreign nationality from his employer for himself, his spouse and children in connection with his proceeding on home leave out of India. Under the provision as worded, this exemption is not available where the children of the foreign employee studying outside India visit their parents in India during vacations. With a view to relieving the hardship arising from the taxation of such passage moneys, it is proposed to make a provision in the Income-tax Act providing exemption in respect of the passage moneys or the value of any free or concessional passage received by a foreign employee from his employer to meet the cost of travel of his children having full time education in any educational institution outside India, in connection with their proceeding to India during vacation.

66. The proposed amendment will take effect retrospectively from 1st April, 1972 and will accordingly apply in relation to the assessment year 1972-73 and subsequent years.

/Clause 5(a)/

67. Vacancy allowance in computing income from house property. - Under the existing provisions of the Income-tax Act, a deduction by way of vacancy allowance is granted in cases where a house property which is let out remains vacant for a part of the year. The existing provisions have been construed to imply that the deduction by way of vacancy allowance can be granted only where the vacancy occurs after the house has been let out by the assessee. It is proposed to make a provision clarifying that the deduction in respect of vacancy allowance shall be granted irrespective of whether the period during which the property was vacant during the relevant year precedes or follows the period during which it is let out.

68. The amendment will take effect from 1st April, 1977 and will accordingly apply in relation to the assessment year 1977-78 and subsequent years.

/Clause 8/

69. Payment of dividends without deduction of tax at source in certain cases. - Under the existing provisions of the Income-tax Act, income-tax is required to be deducted at source from any dividend paid or distributed by an Indian company or a company which has made the prescribed arrangements for the declaration and payment of dividends within India. Taxpayers (other than companies) having income not exceeding the exemption limit can, however, obtain an exemption certificate from the Income-tax Officer authorising

them to receive the dividend income without deduction of tax at source. With a view to avoiding inconvenience to small investors, particularly investors from rural areas, it is proposed to also provide that dividends up to Rs. 250 will be paid to resident shareholders (other than companies) without deduction of tax at source in cases where the shareholder furnishes to the company paying the dividend a statement in writing ( in the prescribed form and verified in the prescribed manner ) declaring that his estimated total income of the relevant year for which such dividend is chargeable to tax will be less than the minimum taxable amount.

70. Companies making payment of dividends without deduction of tax at source under the proposed provision will be required to deliver to the Income-tax Officer within 30 days from the end of each financial year a return in the prescribed form and verified in the prescribed manner showing the name and address of each person who has furnished such a statement; the amount of dividend paid or distributed during the financial year to each such person without deduction of tax at source; and such other particulars as may be prescribed in the Income-tax Rules.

71. These provisions will come into force from 1st October, 1977.

/Clauses 24 and 25/

72. Modification of the provisions relating to source rule in respect of fees for technical services. - The Finance Act, 1976 has made a provision in the Income-tax Act to the effect that income by way of "fees for technical services" will be deemed to accrue or arise in India in the following circumstances:—

(a) fees for technical services payable by the Central Government or any State Government;

(b) fees for technical services payable by a resident, except where the payment is relatable to a business or profession carried on by him outside India or to any other source of his income outside India; and

(c) fees for technical services payable by a non-resident if the payment is relatable to a business or profession carried on by him in India or to any other source of his income in India.

The effect of the deeming provision made by the Finance Act, 1976 is that, in the case of non-resident taxpayers, income by way of fees for technical services received by them outside India from Indian concerns for rendering technical services outside India, which were hitherto not chargeable to tax in India, have now come within the tax net.

73. It is proposed to modify this provision so that it does not operate retrospectively in cases where foreign concerns had entered into agreements or had finalised proposals for rendering technical services with the approval of the Central Government on the understanding that such payments would be exempt from income-tax. It is accordingly proposed to provide that these deeming provisions will not apply in relation to income by way of fees for technical services payable in pursuance of an agreement made before 1st April, 1976 and approved by the Central Government. For the purposes of this provision, an agreement made on or after 1st April, 1976 will

be deemed to have been made before that date, if the agreement is made in accordance with proposals approved by the Central Government before that date.

74. These provisions will take effect from 1st April, 1977 and will accordingly apply in relation to the assessment year 1977-78 and subsequent years.

/Clause 4/

Strengthening the appellate machinery by creation of a new appellate authority.

75. Under the existing provisions of the Income-tax Act, any taxpayer aggrieved by an order of the Income-tax Officer may appeal to the Appellate Assistant Commissioner. An appeal lies to the Appellate Assistant Commissioner even in cases where the order is made by the Income-tax Officer on the basis of directions issued by the Inspecting Assistant Commissioner of Income-tax under section 144B, inserted in the Income-tax Act by the Taxation Laws (Amendment) Act, 1975. As Appellate Assistant Commissioners are usually junior to Inspecting Assistant Commissioners, it is anomalous that they should sit in judgment on orders passed by Income-tax Officers in pursuance of statutory directions given by senior and more experienced officers. Where assessment jurisdiction is assigned in important cases to Inspecting Assistant Commissioners under section 125, or under section 125A inserted in the Income-tax Act by the Taxation Laws (Amendment) Act, 1975, appeals against orders passed by Inspecting Assistant Commissioners lie to Commissioners of Income-tax. This also results in an unsatisfactory situation because the Commissioner of Income-tax is an administrative authority and not a regular appellate authority. It is also otherwise desirable that appeals involving important and complicated questions of fact and law and having substantial revenue implications are heard and disposed of by senior and more experienced officers. In view of these considerations, it is proposed to create a new appellate authority, namely, Commissioner (Appeals) for the purposes of the Income-tax Act, the Wealth-tax Act, the Gift-tax Act, the Companies (Profits) Surtax Act and the Interest-tax Act.

76. Appeals to Commissioners of Income-tax (Appeals) would broadly lie in cases where the order is either made by the Inspecting Assistant Commissioner of Income-tax, or where the order is made by the Income-tax Officer after taking his prior approval as required by law or where the order is made on the basis of statutory directions given by him. Appeals against assessments made in the case of all foreign companies and those domestic companies whose assessed income exceeds Rs.5 lakhs will also lie to Commissioners of Income-tax (Appeals). Besides, appeals to Commissioners of Income-tax (Appeals) will lie in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

77. The Bill seeks to make necessary amendments in the Income-tax Act to provide for matters such as appointment, jurisdiction, functions and powers of the new appellate authority, the procedure to be followed in appeals before them, and to also make certain ancillary and transitional provisions.

78. The aforesaid amendments and provisions will come into force on such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf.

/Clause 39 and Part I of the Fifth Schedule/

## Other provisions

79. Modification of the provisions relating to investment pattern of religious or charitable trusts and institutions. - Under provisions made in the Income-tax Act by the Taxation Laws (Amendment) Act, 1975, charitable or religious trusts and institutions are required to invest their funds in certain forms and modes specified in the Income-tax Act. Any trust or institution which does not conform to the prescribed pattern of investment in any accounting year commencing on or after 1st April, 1978 would lose exemption from income-tax. With a view to give more time to such trusts and institutions to bring their investment pattern in line with the new requirements, the date for change over to the new pattern of investment is proposed to be extended by three years, from 1st April, 1978 to 1st April, 1981. Charitable or religious trusts and institutions which do not conform to the new pattern of investment within the extended time would lose exemption from income-tax in respect of their income assessable for any assessment year commencing on or after 1st April, 1982.

80. Under the new pattern of investment laid down by the Taxation Laws (Amendment) Act, 1975, charitable or religious trusts and institutions could deposit their funds with nationalised banks, but not with other scheduled banks or co-operative banks. It is proposed to modify the relevant provision so that such trusts or institutions may deposit their funds with scheduled banks and co-operative banks as well.

81. Profits accumulated or set apart by charitable or religious trusts and institutions for being applied to charitable or religious purposes are required to be invested in the interregnum in certain forms and modes specified in the Income-tax Act. The existing provisions permit deposits with any banking company to which the Banking Regulation Act, 1949 applies. It is proposed to modify these provisions so as to permit such deposits with only scheduled banks (including nationalised banks) and co-operative banks. The proposed restriction will, however, not apply in relation to amounts deposited or which continue to remain deposited with banking companies (other than scheduled banks) during any accounting year commencing before 1st April, 1981.

82. The proposed amendments will take effect from 1st April, 1978.

/Clauses 6 and 7/

83. Exemption limit for payment of "advance tax" in the case of non-residents. - Income-tax is required to be paid in advance during every financial year in three equal instalments by specified dates on the taxpayer's current income (other than capital gains or income by way of winnings from lotteries, race winnings, etc.) liable to tax for the assessment year next following the financial year. Advance tax is payable only where the income of the taxpayer subject to advance tax exceeds the limit specified below:-

| | | |
|---|---|---|
| (a) In the case of a company or a local authority | ... | Rs. 2,500 |
| (b) In the case of a registered firm | ... | Rs. 30,000 |
| (c) In the case of other categories of taxpayers - | | |
| (1) where the taxpayer is a non-resident | ... | Rs. 5,000 |
| (2) where the taxpayer is a resident | ... | Rs. 10,000 |

With the raising of the exemption limit to Rs. 10,000, the aforesaid limit of Rs. 5,000 in the case of non-resident taxpayers is proposed to be increased to Rs. 10,000. In the result, a uniform limit of Rs. 10,000 will be applicable for purposes of payment of advance tax in the case of all taxpayers, other than companies, local authorities and registered firms.

84. The proposed amendment will take effect from 1st September, 1977.

/Clause 26/

85. Removal of lacuna in provision relating to imposition of penalty for making false estimate of advance tax in certain cases.— Under section 212 (3A) of the Income-tax Act, it is obligatory for a person to pay advance tax on his own estimate if the advance tax computed on his "current income" exceeds the amount of advance tax demanded from him by more than 33-1/3 per cent. of the latter. Section 273 of the Income-tax Act provides for imposition of penalty on a person who furnishes a false estimate of advance tax, including a false estimate under the aforesaid provision. The basis for calculating the penalty is the amount by which the advance tax actually paid during the financial year falls short of 75 per cent. of the assessed tax or the advance tax demanded by the Income-tax Officer, whichever is less. The minimum penalty imposable is not less than 10 per cent. of the amount of such shortfall, and the maximum is 1½ times the said amount. The aforesaid basis for computing the penalty imposable is unworkable in cases where a false estimate of advance tax is made under section 212(3A) of the Income-tax Act. This is due to the fact that the penalty is required to be calculated with reference to the shortfall between the advance tax actually paid by the taxpayer and the lower of the following two amounts, namely:—

(a) 75 per cent. of the assessed tax; or

(b) the advance tax demanded by the Income-tax Officer.

As an estimate of advance tax is required to be made under section 212(3A) only in cases where the advance tax payable on the basis of the current income exceeds the advance tax demanded by the Income-tax Officer by more than 1/3rd of the latter, the advance tax payable under section 212(3A) will necessarily be more than the advance tax demanded by the Income-tax Officer. In view of this position, a penalty under section 273 cannot be levied for default under section 212(3A) of the Income-tax Act.

86. With a view to removing this lacuna, it is proposed to provide that the penalty imposable for furnishing a false estimate of advance tax under section 212(3A) will be calculated with reference to the amount by which the advance tax actually paid during the financial year falls short of 75 per cent. of the assessed tax. For this purpose, the amount paid by the taxpayer after the end of the relevant financial year but within the time extended by the Commissioner under the proviso to sub-section (3A) of section 212, will be regarded as tax actually paid by the assessee during the financial year.

87. The proposed amendment will take effect from 1st September, 1977.

/ Clause 27 /

## V. PROPOSED AMENDMENTS TO THE WEALTH-TAX ACT

88. Increase in the rates of wealth-tax. — Under the existing provisions of the Wealth-tax Act, the rates of wealth-tax range from ½ per cent. in the first slab of net wealth up to Rs. 5 lakhs to a maximum of 2½ per cent. on the net wealth in the slab over Rs. 15 lakhs. In the case of Hindu undivided families having one or more members with independent net wealth exceeding Rs. 1 lakh, the maximum rate of 2½ per cent. is applicable on the slab of net wealth over Rs. 10 lakhs. The Bill seeks to increase the rates of wealth-tax applicable on net wealth above Rs. 2,50,000 with a view to raising revenue and to increase the incidence of tax on wealth in higher slabs. In the case of individuals and Hindu undivided families (other than those having one or more members with independent net wealth exceeding Rs. 1 lakh) wealth-tax will be chargeable under the proposed rate schedule on the new slab of net wealth up to Rs. 2,50,000 at the existing rate of ½ per cent. The rates of wealth-tax in the other slabs will be, 1 per cent. on the slab from Rs. 2,50,001 - 5,00,000 (as against ½ per cent. at present); 2 per cent. on the slab from Rs. 5,00,001 - 10,00,000 (as against 1½ per cent. at present); 2½ per cent. on the slab from Rs. 10,00,001 - 15,00,000 (as against 2 per cent. at present); and 3½ per cent. on the slab of net wealth over Rs. 15,00,000 (as against 2½ per cent. at present). In the case of Hindu undivided families having one or more members with independent net wealth exceeding Rs. 1 lakh, the net wealth in the new slab up to Rs. 2,50,000 will be charged to wealth-tax at the existing rate of 1½ per cent. The new rates of wealth-tax on the other slabs will be, 2 per cent. on the slab from Rs. 2,50,001 - 5,00,000 (as against 1½ per cent. at present); 2½ per cent. on the slab from Rs. 5,00,001 - 10,00,000 (as against 2 per cent. at present); and 3½ per cent. on the slab of net wealth over Rs. 10,00,000 (as against 2½ per cent. at present).

89. The new rate schedule will come into force from 1st April, 1977 and will accordingly apply in relation to the assessment year 1977-78 thus superseding the rate schedule introduced by the Finance Act, 1976 from that date.

[Clause 30]

90. As explained in paragraph 75 of this Memorandum, it is proposed to create a new appellate authority, namely, Commissioner (Appeals) for the purposes of the various direct taxes enactments, including the Wealth-tax Act. Broadly, appeals will lie to Commissioners (Appeals) in cases where the order is either made by the Inspecting Assistant Commissioner of Wealth-tax, or where the order is made after taking his prior approval as required by law or where the order is made on the basis of directions given by him. Appeals to Commissioners (Appeals) will also lie in cases where the net wealth determined on assessment exceeds Rs. 15 lakhs. Besides, appeals to Commissioners (Appeals) would lie in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

91. Necessary amendments are proposed to be made in the Wealth-tax Act to provide for matters, such as, appointment, jurisdiction, functions and powers of the new appellate authority, the procedure to be followed in appeals before them and for certain ancillary and transitional provisions.

[Clause 39 and Part II of the Fifth Schedule]

## VI. PROPOSED AMENDMENTS TO THE GIFT-TAX ACT, THE COMPANIES (PROFITS) SURTAX ACT AND THE INTEREST-TAX ACT.

92. As explained in paragraph 75 of this Memorandum, it is proposed to create a new appellate authority, namely, Commissioner (Appeals) for the purposes of the various direct taxes enactments, including the Gift-tax Act, the Companies (Profits) Surtax Act and the Interest-tax Act.

93. At present, appeals against orders made by Income-tax Officers under the Companies (Profits ) Surtax Act and the Interest-tax Act lie to the Appellate Assistant Commissioner of Income-tax. In cases where assessment jurisdiction is assigned to the Inspecting Assistant Commissioner, appeals against orders made by him lie to the Commissioner of Income-tax. The appellate jurisdiction of the Appellate Assistant Commissioner and the Commissioner of Income-tax under these two enactments is proposed to be replaced by that of Commissioner (Appeals).

94. Appeals under the Gift-tax Act to Commissioner (Appeals) will broadly lie in cases where the order is either made by the Inspecting Assistant Commissioner or where the order is made after taking his prior approval as required by law or where the order is made on the basis of directions given by him. Appeals against assessments made by Gift-tax Officers will also lie to Commissioner (Appeals) in cases where the value of taxable gifts determined on assessment exceeds Rs.2 lakhs. Besides, appeals to Commissioner (Appeals) will lie in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

95. The Bill seeks to make necessary amendments in the aforesaid enactments to provide for matters, such as, appointment, jurisdiction, functions and powers of the new appellate authority, the procedure to be followed in appeals before them and for certain transitional provisions.

[Clause 39 and Parts III, IV and V of the Fifth Schedule]

## VII. PROPOSED AMENDMENT TO THE KHADI AND VILLAGE INDUSTRIES COMMISSION ACT.

96. Exemption of Khadi and Village Industries Commission.— The Khadi and Village Industries Commission was established under the Khadi and Village Industries Commission Act, 1956 to plan, organise and implement programmes for the development of khadi and village industries. The Commission functions under the control, supervision and direction of the Central Government. Having regard to the laudable objectives of the Commission and the fact that the profits derived by it are utilised for the advancement of its objects, it is proposed to amend the Khadi and Village Industries Commission Act, 1956 with a view to exempting the Commission from payment of income-tax on its income, profits or gains.

97. The proposed provision will take effect retrospectively from 1st April, 1962, i.e., from the commencement of the Income-tax Act, 1961.

[Clause 34]

## VIII. PROPOSED AMENDMENT TO THE FINANCE ACT, 1973.

98. Exemption of Credit Guarantee Corporation of India Ltd.— The Credit Guarantee Corporation of India Ltd. is registered as a company under the Companies Act, 1956. About 60 per cent. of its paid-up capital is held by the Reserve Bank of India and the remaining by the State Bank of India and its subsidiaries, nationalised banks and other banking and financial institutions. The Corporation guarantees loans advanced by banks and financial institutions to small borrowers in the priority and other sectors which have remained relatively neglected. The Corporation serves a desirable socio-economic purpose and with a view to enabling it to perform its functions effectively and to build up its reserves, the Corporation was exempted from income-tax and surtax by section 23 of the Finance Act, 1973 for a 5-year period covering the assessment years 1972-73 to 1976-77 (both inclusive). It is proposed to continue the exemption of the Credit Guarantee Corporation of India Ltd. for a further period of two years, i.e., in relation to the assessment years 1977-78 and 1978-79 by making an amendment in this behalf to the Finance Act, 1973.

99. The proposed amendment will take effect from 1st April, 1977.

/ Clause 35 /

## IX. PROPOSED AMENDMENTS TO THE COMPULSORY DEPOSIT SCHEME (INCOME-TAX PAYERS) ACT.

100. Under the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974, individuals who are citizens of India, Hindu undivided families and trustees of discretionary trusts are required to make compulsory deposits for the assessment years 1975-76 to 1977-78 if their "current income" exceeds Rs. 15,000. In order to raise necessary resources as also to curb inflationary pressures, it is proposed to continue the compulsory deposit scheme in the case of income-tax payers for another two years, i.e., for the assessment years 1978-79 and 1979-80. However, persons who are over 70 years of age will not be required to make any compulsory deposit hereafter. For the purposes of this provision, the age of the person wi be determined as on the 1st day of the financial year immediately preceding the assessment year for which the compulsory deposit is required to be made. Hence, persons who were more than 70 years of age as on 1st April, 1977 will not be required to make any compulsory deposit during the current financial year in relation to the assessment year 1978-79.

101. The amendment extending the operation of the scheme for compulsory deposits will take effect from 1st April, 1977 and the amendment exempting persons over the age of 70 from the requirement of making compulsory deposits will take effect from 1st September, 1977.

/ Clause 36 /

## X. PROPOSED AMENDMENT TO THE OIL INDUSTRY (DEVELOPMENT) ACT.

102. Exemption of Oil Industry Development Board.— The Oil Industry Development Board has been established under the Oil Industry (Development) Act, 1974. The main function of the Board is to render financial and other assistance for the promotion of all such measures as are conducive to the development of oil industry. The members

of the Board are appointed by the Central Government from among officers of the Ministries dealing with petroleum and chemicals; Ministry of Finance; corporations owned or controlled by the Central Government and engaged in oil industry; representatives of labour; and persons having special knowledge or experience of oil industry. The funds required for the purposes of the Board are raised by the Central Government by means of a cess on indigenous crude oil levied under section 15 of the Oil Industry (Development) Act, 1974. The Board derives income by way of interest from term deposits by investment of surplus funds.

103. Having regard to the fact that the Board controls the disbursement and administration of its funds in consultation with the Government; that its interest earnings are set off against Petroleum Ministry's total budgetary demands; and the fact that the Board is not an institution run with profit earning motive, it is proposed to amend the Oil Industry (Development) Act, 1974 so as to exempt the Board from payment of income-tax.

104. The proposed provision is being made with retrospective effect from the commencement of the Oil Industry (Development) Act, 1974.

[Clause 37]

## XI. PROPOSED AMENDMENTS TO THE VOLUNTARY DISCLOSURE OF INCOME AND WEALTH ACT, 1976.

105. Persons making a disclosure of income under section 14 of the Voluntary Disclosure of Income and Wealth Ordinance, 1975 (later replaced by the Voluntary Disclosure of Income and Wealth Act, 1976) in cases of search and seizure were required to pay at least one-half of the income-tax chargeable in respect of the disclosed income by 31st March, 1976 and the remaining amount by 31st March, 1977. Persons making a voluntary disclosure of wealth under section 15 of the said Act were similarly required to pay one-half of the wealth-tax chargeable in respect of the disclosed wealth by 31st March, 1976 and the balance by 31st March, 1977. In addition, they were required to invest an amount equal to 2½ per cent. of the wealth declared by them in notified Government securities within thirty days from the date on which the declaration was made. A large number of persons who had made declarations under these provisions have, however, not been able to comply with the aforesaid time limit for payment of tax and for investment in notified Government securities. Such persons have thereby forfeited the benefit of immunity from penalty, prosecution, etc. provided under the said Act.

106. In order to avoid hardship arising from the denial of immunity in such cases, it is proposed to give one last chance to such persons to pay their tax dues and to make investment in notified Government securities. It is accordingly proposed to amend the Voluntary Disclosure of Income and Wealth Act, 1976 to secure that taxpayers who pay the unpaid amount before 1st January, 1978 and, where necessary, also make investment in notified Government securities before that date, will continue to remain entitled to the immunities provided under the said Act. Such persons will, however, be required to pay simple interest at the rate of 12 per cent. per annum on the amount of tax remaining unpaid on 31st March, 1976. The interest will be calculated at the said rate from 1st April, 1976 to the date of payment of such tax. The benefit of continued immunity will be available only where such interest is also paid by the declarants before 1st January, 1978.

107. The proposed amendments will take effect from 1st April, 1976.

[Clause 38]

ANNEX

List of articles or things specified in the Eleventh Schedule

1. Beer, wine and other alcoholic spirits.
2. Tobacco and tobacco preparations, such as, cigars and cheroots, cigarettes, biris, smoking mixtures for pipes and cigarettes, chewing tobacco and snuff.
3. Cosmetics and toilet preparations.
4. Tooth paste, dental cream, tooth powder and soap.
5. Aerated waters in the manufacture of which blended flavouring concentrates in any form are used.
6. Confectionery and chocolates.
7. Refrigerating and air-conditioning appliances and machinery (including refrigerators and air-conditioners).
8. Gramophones, including record players, and gramophone records.
9. Broadcast television receiver sets; radios (including transistor sets); radiograms and tape recorders (including cassette recorders and tape decks).
10. Cinematograph films and projectors.
11. Photographic apparatus and goods.
12. Watches.
13. Electric fans.
14. Domestic electrical appliances, not falling under any other item in this list.
15. Household furniture, utensils, crockery and cutlery not falling under any other item in this list.
16. Pressure cookers.
17. Vacuum flasks and other vacuum vessels.
18. Tableware and sanitaryware.
19. Glass and glassware.

20. Chinaware and porcelainware.

21. Mosaic tiles and glazed tiles.

22. Organic surface active agents; surface active preparations and washing preparations whether or not containing soap.

23. Synthetic detergents.

24. Office machines and apparatus such as typewriters, calculating machines, cash registering machines, cheque writing machines, intercom machines and teleprinters.

25. Computers, including central processing units and peripheral devices.

26. Steel furniture, whether made partly or wholly of steel.

27. Safes, strong boxes, cash and deed boxes and strong room doors.

28. Motor cars, motor cycles, scooters and other mopeds.

29. Forklift trucks and platform trucks.

30. Latex foam sponge.

31. Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers.

32. Crown corks, or other fittings of cork, rubber, polyethylene or any other material.

33. Pilfer-proof caps for packaging or other fittings of cork, rubber, polyethylene or any other material.

34. Amplifiers or any other apparatus for addressing the public.

## CUSTOMS

1. The proposals include :-

   (a) Revision of the basic import duty on exposed cinematograph films from the specific rate to an ad valorem rate;

   (b) Increase in the basic import duty on acrylic yarn from 100% ad valorem plus Rs.20 per kg to 100% ad valorem plus Rs. 30 per kg;

   (c) Increase in the basic import duty on polyester fibre from 100% ad valorem to 140% ad valorem;

   (d) Increase in the basic import duty on certain electronic components and materials to 100% ad valorem;

   (e) Increase in the import duty (basic plus auxiliary) on raw wool (including wool tops) from 45% ad valorem to 75% ad valorem and increase in duty on woollen waste and woollen rags from 5% to 25% ad valorem;

   (f) Reduction in the import duty (basic plus auxiliary) on watches and parts thereof from 120% ad valorem to 45% ad valorem;

   (g) Reduction in the import duty (basic plus auxiliary) on alloy steel and high carbon steel from 75% ad valorem to 40% ad valorem;

   (h) Reduction of import duty (basic plus auxiliary) from 45% to 40% ad valorem and abolition of additional duty of Rs.5600 per tonne on electrolytic copper used in the manufacture of certain specified types of electric motors, generators and transformers;

   (i) Reduction of import duty (basic plus auxiliary) on stainless steel plates, sheets and strips from 120% and 320% ad valorem to different rates ranging from 40% to 120% ad valorem depending upon thickness;

   (j) Reduction of the total incidence of import duty on newsprint from 5% ad valorem to $2\frac{1}{2}$% ad valorem.

2. The gain in revenue as a result of the proposals at (a) to (f) is estimated to be Rs. 3030 lakhs in a year. Details where the gain is Rs. 1 crore or more are given in Table I. The loss of revenue involved in the proposals is Rs. 3765 lakhs as indicated in Table II.

3. The changes in duties as a result of the proposals at (f) to (j) above are being effected by notification.

4. Additional revenue amounting to Rs.220 lakhs per annum is also expected from additional (countervailing) duties consequent on the changes in excise duties.

TABLE I (vide para 2 on page No. 29)

| Sl. No. | Name of article | Additional Revenue in one full year |
|---|---|---|
| | | Rs lakhs |
| 1. | Raw wool (including wool tops), woollen waste and woollen rags | + 1700 |
| 2. | Electronic components and materials | + 100 |
| 3. | Watches and parts thereof | + 1200 |
| 4. | Other commodities | + 30 |
| | | + 3030 |

TABLE II

| Sl. No. | Name of article | Loss of Revenue in one full year |
|---|---|---|
| | | Rs lakhs |
| 1. | Alloy steel and high carbon steel | - 980 |
| 2. | Electrolytic copper for specified use | - 1180 |
| 3. | Stainless steel plates, sheets & strips | - 1465 |
| 4. | Newsprint | - 140 |
| | | - 3765 |

[ Clause 31 ]

## UNION EXCISE DUTIES

General Notes

(1) Percentages indicated under the "Rate of duty" column are "ad valorem".

(2) The "Existing" rate of duty as shown in column (5) is the sum of the basic rate of duty and the effective auxiliary duty of excise. For the sake of reference, commodities liable to auxiliary duties of excise have been marked with an asterisk. *

(3) Abbreviations :

| | | |
|---|---|---|
| B | = | Basic duty |
| A | = | Additional duty of excise in lieu of sales-tax or Additional duty of excise on Mineral products, as the case may be |
| AY | = | Auxiliary duty |
| E | = | Exempted from duty |
| NC | = | No change |
| DR | = | Different rates |
| MT | = | Metric tonne |
| Qtl. | = | Quintal |
| Rs. | = | Rupees |
| d | = | denier |
| Sq.m. | = | Square metre |
| kg. | = | kilogram |
| n.o.s. | = | not otherwise specified |
| n.e.s. | = | not elsewhere specified |
| gms. | = | grammes |
| NF | = | New French |
| neg. | = | Negligible |
| p | = | paise |
| ml. | = | millilitre |
| Kl | = | kilolitre |
| cc | = | cubic centimetres |
| cm | = | centimetres |

(4) Indicators

| | | |
|---|---|---|
| ** | = | Revenue measure |
| ~~/~~ | = | Rationalisation with Revenue significance |
| / | = | Rationalisation with little or no revenue significance. |

(5) Wherever against any S.No. under any Tariff Item there is more than one entry, sub-items of commodities have also been indicated under column 2.

| Sl. No. | Tariff Item No. | Commodity | Unit | Rate of duty Existing (Basic + Auxiliary) | Rate of duty Proposed (Basic) | Estimated net effect in one full year |
|---|---|---|---|---|---|---|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |

(Rs lakhs)

A. CHANGES PROPOSED BY BILL

1. 1A Confectionery, cocoa powder and chocolates. (-) 160

Existing description

(1) Boiled sweets, toffees, caramels, candies, nuts, etc. and chewing gums. 10%

Proposed description

(1) Chewing gums 10%

It is a measure of relief to the consumers of boiled sweets, toffees, caramels, candies, etc.

The tariff description has been amended to exclude boiled sweets, toffees, etc. which will hereafter be covered under Item No. 68.

/Sl. No. (i) of Part-I of the Third Schedule/

2. 1C Food products. 10

Existing description of sub-item (2) and rate

(2) Pasteurised butter 10%

Proposed description of sub-item (2) and rate

(2) Butter, whether pasteurised or not. 10%

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |

The tariff description has been widened to include unpasteurised butter; however by an exemption notification, it is proposed to grant relief to manufacturers who produce not more than 50 Kgs or butter per day.

/S.No. (ii) of Part-I of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 3. | 4I | Unmanufactured tobacco - * | | | | 4 |
| | | (1) if flu-cured and used in the manufacture of cigarettes. | Kg | Rs.5/-@. | Rs.20/- | |
| | | (2) if flu-cured and used for the manufacture of smoking mixtures for pipes and cigarettes. | Kg | Rs.40/-@. | NC | |
| | | (3) Flu-cured and n.o.s. | Kg | Rs.4/- | Rs.20/- | |
| | | (4) if other than flu-cured and used for the manufacture of cigarettes, etc. | Kg | Rs.4/- @ | Rs.20/- | |
| | | | @. Plus 10% of effective basic duty as auxiliary duty. | | | |
| | | Effective rates | | | | |
| | | (1) above | Kg | Rs. 4. 84 | Rs. 4. 85 | |
| | | (2) above | Kg | Rs. 4. 84 | Rs. 4. 85 | |
| | | (3) above | Kg | Rs. 2. 50 | NC | |
| | | (4) above | Kg | Rs. 3. 85 | NC | |

There is no change in the present effective rates of additional duty of excise in lieu of sales tax.

/Sl. No. (iii) of Part-I of the Third Schedule/

| | | | | | |
|---|---|---|---|---|---|
| 4. | 4II(1) | Cigars & Cheroots.* | 155% + 10% of basic duty as auxiliary duty | 170% | neg. |

The existing exemptions will continue. There is no change in the present rate of additional duty of excise in lieu of sales tax.

/Sl. No. (iii) of Part-I of the Third Schedule/

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 5. | **4II(2) | Cigarettes * | | B. 250% @.<br>A. 100% | 270%<br>NC | 1275 |
| | | Effective rates | | | | |
| | | Cigarettes of which the value per one thousand - | Existing<br>B + Ay. @. | A | Proposed<br>B | A |
| | | i) does not exceed rupees fifteen | 115% | 35% | NC | NC |
| | | ii) exceeds rupees fifteen but does not exceed rupees twenty | 115% plus 1% for every addl. rupee or part thereof in excess of Rs. 15/- but not exceeding Rs. 20/- per one thousand | 35% + 1% for every addl. rupee or part thereof in excess of Rs. 15/- but not exceeding Rs. 20/- per one thousand | 115% + 3% for every addl. rupee or part thereof in excess of Rs. 15/- but not exceeding Rs. 20/- per one thousand | NC |
| | | iii) exceeds rupees twenty | 120% + 4% for every addl. rupee or part thereof in excess of Rs. 20/- per one thousand | 40% + 3% for every addl. rupee or part thereof in excess of Rs. 20/- per one thousand | 130% + 5% for every addl. rupee or part thereof in excess of Rs. 20/- per one thousand | NC |

@. Auxiliary duty at 10% of effective basic duty was hitherto leviable in the case of cigarettes whole value exceeded Rs. 24 per one thousand.

[Sl. No. (iii) of Part-I of the Third Schedule]

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 6. | **4II(3) | | | | | 2580 B<br>645 A |
| | | (i) Biris in the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power. | Per 1000 | Rs.3.80 B<br>Re.0.80 A | Rs.4.60 B<br>Re.1.00 A | |
| | | (ii) Other biris. | Per 1000 | Re.0.80 B<br>Re.0.20 A | Rs.1.60 B<br>Re.0.40 A | |
| | | Under the category "other biris" only hand-made biris with brand name will continue to pay duty. | | | | |
| | | | | | | [Sl.No.(iii) of Part-I of the Third Schedule and Sl. No. (i) of Part-II of the Fourth Schedule] |
| 7. | 4II(4) | Smoking mixtures for pipes and cigarettes.* | | 200% + 10% of effective basic duty as auxiliary duty | 220% | neg. |
| | | Effective rate | | 170.5% | 170% | |
| | | Smoking mixtures will continue to pay the present additional duty of excise in lieu of sales tax. | | | | |
| | | | | | | [Sl.No.(iii) of Part-I of the Third Schedule] |
| 8. | 14C | Glycerine.* | | 15% | 15% | - |
| | | | | | | [Sl.No.(iv) of Part-I of the Third Schedule] |
| 9. | 14D | Synthetic Organic Dyestuffs, (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process.* | | 30% | 30% | - |
| | | | | | | [Sl.No.(v) of Part-I of the Third Schedule] |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 10. | 14DD | S.O. Products.* | | 24% | 25% | 8 |
| | | /Sl. No. (vi) of Part-I of the Third Schedule/ | | | | |
| 11. | 14F | Cosmetics and toilet preprations.* | | 60% | 60% | 18 |
| | | In the case of perfumed hair oils which carry an effective rate of 18% (B + Ay), the rate is being increased by notification to 20% (B). | | | | |
| | | /Sl. No. (vii) of Part-I of the Third Schedule/ | | | | |
| 12. | 16A | Rubber products, the following namely:* | | | | (-) 75 |
| | | (1) | Latex foam sponge. | 72% | 50% | |
| | | (2) | Plates, sheets and strips unhardened, etc. | 36% | 36% | |
| | | (3) | Piping and tubing of unhardened vulcanised rubber. | 24% | 24% | |
| | | (4) | Transmission, conveyor or elevator belts or belting of vulcanised rubber. | 24% | 24% | |
| | | /Sl. No. (viii) of Part-I of the Third Schedule/ | | | | |
| 13. | 16AA | Synthetic rubber* | | Rs. 300/- per tonne + Auxiliary duty at varying rates on specified varieties of Synthetic rubber. | 5% | 40 |
| | | /Sl. No. (ix) of Part-I of the Third Schedule/ | | | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 14. | 16B | Plywood, Block board, Lamin board, Batten board, etc.* | | | | neg. |
| | | (i) Plywood for tea chests, etc. | | 11% | 10% | |
| | | (ii) All others | | 27.5% | 27.5% | |

Basic and auxiliary duties are being merged, but the existing aggregate effective rates of duty remain unchanged, except for minor modifications.

/Sl. No. (x) of Part-I of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 15. | 17 | Paper and paper boards | | | | (-) 310 |
| | | (2) Paper board and all other kinds of paper, not elsewhere specified. | | 30% | 40% | |

NOTE :- The existing effective concessional rates for all types of paper and paper board falling under sub-item (2) above remain unchanged.

As a measure to encourage the use of unconventional raw materials in the manufacture of paper, it is proposed to increase the present exemption of 9 paise per kg. to 33-1/3 per cent. of duty otherwise leviable, for use of bagasse, jute stalks or cereal straw to the minimum extent of 50 per cent.in the manufacture of paper. This concession will not be applicable to paper boards and certain specified papers.

2. As a measure of further relief to the small paper mills, the existing concession is being modified and linked with the annual installed capacity of the paper mills. The concession in duty varies from 75 per cent.to 50 per cent.of the duty leviable depending upon the capacity of the paper mill subject to the condition that bagasse, jute stalks, cereal straw or waste paper are used as raw material to the minimum extent of 50 per cent.in the manufacture of paper. This concession will also not be applicable to paper boards and certain specified papers.

/Sl. No. (xi) of Part-I of the Third Schedule/

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| 16. | 23 | Cement, all varieties | | | | (Rs. lakhs) 15 |
| | | (2) All others * | | 38.5% | 40% | |

Note : The increase in duty affects only a few varieties of cement which are not under price control scheme.

[Sl. No. (xii) of Part-I of the Third Schedule]

| | | | | | | |
|---|---|---|---|---|---|---|
| 17. | ## 26 | Steel ingots* | Tonne | Rs. 200/- | Rs. 350/- | 200 |
| | | Effective rate | | | | |
| | | (i) For electric furnace scrap-based units | Tonne | Rs. 50/- | Rs. 180/- | |
| | | (ii) Others | Tonne | Rs. 200/- | Rs. 330/- | |

It is proposed to transfer duty from the product stage [namely bars, rods etc., falling under sub-item (ia) of Item No. 26AA] to the ingot stage with a view to ensure better revenue collection. In the process a large number of re-rollers of bars and rods, etc. will get exempted from the day to day excise formalities.

2. The present aggregate concessional duty (involving relief to the extent of Rs. 150/- per tonne in favour of electric furnace scrap based units) is proposed to be continued even after the transfer of duty from the product stage to the ingot stage.

3. As a measure of relief to electric furnace scrap based units (mini-steel plants), it is proposed to exempt duty on specified types of steel melting scraps used in the manufacture of steel ingots or semi-finished steel.

4. In order to maintain the existing levels of duty on rails, sleeper bars and steel castings, necessary duty adjustments are being made at the ingot stage.

[Sl. No. (xiii) of Part-I of the Third Schedule]

| | | | | | | |
|---|---|---|---|---|---|---|
| 18. | 26A | Copper and copper alloy* | | | | |
| | | (1) in any crude form including ingots, bars, etc. | Tonne | Rs. 5600/- | Rs. 5600/- | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | (1a) Wire bars, wire rods, castings, not otherwise specified. | Tonne | Rs.5600/- | Rs.5600/- | |
| | | (2) Manufactures, the following, namely; plates, sheets, circles, etc. | Tonne | Rs.6300/- | Rs.6300/- | |
| | | (3) Pipes and tubes. | | 28% | 28% | |
| | | Basic and auxiliary duties are being merged; but, the existing aggregate effective rates of duty remain unchanged. | | | | |
| | | | | | [Sl. No. (xiv) of Part-I of the Third Schedule] | |
| 19. | 26AA | Iron or Steel products, the following namely:* | | | | (-) 200 |
| | | (i) Semi-finished steel including blooms, etc. | Tonne | Rs. 75/-@ | Rs. 350/- | |
| | | (ia) Bars, rods, coils, wires, joists, girders, angles, etc. | " | Rs. 75/-@ | Rs. 350/- | |
| | | (ii) Plates, sheets, etc. | " | Rs.500/-@ | Rs.1350/- | |
| | | (iii) Flats, skelp and strips. | " | Rs.500/-@ | Rs.1350/- | |
| | | (iv) Pipes and tubes, all sorts, etc. | " | Rs.500/-@@ | Rs.1000/-@@ | |
| | | (v) All other steel castings, n.o.s. | " | Rs.200/-@ | Rs. 750/- | |
| | | @ plus the excise duty for the time being leviable on steel ingots. | | | | |
| | | @@ plus the excise duty for the time being leviable on pig iron or steel ingots, as the case may be. | | | | |
| | | Note: The rates shown in column 5 are exclusive of auxiliary duty. Auxiliary duty is leviable on the products falling under this item | | | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | at 100% of the effective basic rates of duty except in the case of skelp (at 70% of basic duty) and rails and sleeper bars used for railway tracks (at 75% of basic duty). | | | | |
| Effective rates (By Notifications) | | | | | | |
| | Sub-items of Item No.26AA | | | | | |
| | (i) | Semi-finished steel including blooms, billets, etc. | Tonne | Rs.330/- | | NC |
| | (ia) | Bars, rods, coils, wires, etc. | | | | |
| | | (a) bars, rods, etc. | " | Rs.330/- | | NC |
| | | (b) rails, sleeper bars. | " | Rs.175/- | | NC |
| | (ii) | Plates, sheets, hoops | | | | |
| | | (a) Uncoated plates. | " | Rs.350/- | | NC |
| | | (b) Cold rolled sheets. | " | Rs.650/- | | NC |
| | | (c) Galvanised plates, sheets etc. | " | Rs.850/- | | NC |
| | | (d) Others. | " | Rs.450/- | | NC |
| | (iii) | Flats, skelp and strips | | | | |
| | | (a) Skelp. | " | Rs.552.50 | | NC |
| | | (b) Cold-rolled strips. | " | Rs.650.00 | | NC |
| | | (c) Galvanised strips. | " | Rs.850.00 | | NC |
| | | (d) Strips of 5 mm and above upto 10 mm.in thickness and of not less than 600 mm.in width. | " | Rs.350.00 | | NC |
| | | (e) Other hot rolled strips, | " | Rs.450/- | | NC |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|

(Rs. lakhs)

| | | | | | | |
|---|---|---|---|---|---|---|
| | | (f) | Flats not exceeding 5 mm in thickness. | Tonne | Rs.450/- | NC |
| | | (g) | Flats exceeding 5 mm. in thickness but not exceeding 10 mm. in thickness • | " | Rs.350/- | NC |
| | | (h) | Flats exceeding 10 mm.in thickness, | " | Rs.330/- | NC |
| | | (iv) | Seamless pipes and tubes • | " | Rs.350/- | NC |
| | | (v) | Steel castings. | " | Rs.200/- | NC |

Note (1) In the case of units manufacturing steel with the aid of electric furnaces out of old iron or steel melting scrap, etc. the aggregate duty relief amounting to Rs.150/- per tonne is proposed to be continued. In other words, the proposed rates indicated in Col.6 will be less by Rs.150/- per tonne where the products are manufactured by electric furnace scrap based units.

(2) The proposed duty rates indicated in Col.6 are inclusive of the duty leviable on steel ingots or pig iron, as the case may be.

/Sl.No.(xv) of Part-I of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 20. | 26B | Zinc* | | | | -- |
| | | (1) | Unwrought including ingots, cakes, bars, etc. | Tonne | Rs.2625/- | Rs.2625/- |
| | | (2) | Manufactures the following, namely — plates, sheets, circles, etc. | " | Rs.3150/- | Rs.3150/- |
| | | (3) | pipes and tubes • | | 35% | 35% |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | Basic and auxiliary duties are being merged; but the existing aggregate effective rates of duty remain unchanged. | | | | |
| | | /Sl. No. (xvi) of Part-I of the Third Schedule/ | | | | |
| 21. | 27 | Aluminium* | | | | neg. |
| | | (a) (i) in any crude form including ingots, bars, etc. | | 50% + Rs.2000/- per tonne | 50% + Rs.2000/- per tonne | |
| | | (ii) wire bars, wire rods and castings n.o.s. | | 50% + Rs.2000/- per tonne | 50% + Rs.2000/- per tonne | |
| | | (b) manufactures, the following namely, plates, sheets, circles and strips, in any form or size, n.o.s. | | " | " | |
| | | (c) Foils, of a thickness not exceeding 0.15 mm. | | " | " | |
| | | (d) Pipes and tubes other than extruded pipes and tubes. | | " | " | |
| | | (e) Extruded shapes and sections including extruded pipes and tubes. | | " | " | |
| | | (f) Containers made of aluminium. | | " | " | |
| | | Note: - The description of (b) above is proposed to be widened to include shapes and sections, n.o.s. | | | | |
| | | Basic and auxiliary duties are being merged; but the existing aggregate effective rates remain unchanged, except in the case of aluminium sheets intended for use in the electrolysis process where the aggregate effective rate is proposed to be rounded off from 9.6 per cent. ad valorem to 10 per cent. ad valorem. | | | | |
| | | /Sl. No. (xvii) of Part-I of the Third Schedule/ | | | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. (Rs. lakhs) |
|---|---|---|---|---|---|---|
| 22. | 33A | Wireless receiving sets, all sorts, etc. | | | | neg. |
| | | (1) Broadcast television receiver sets. | | 20% | NC | |
| | | (2) Radios (including transister sets). | | Rs.400/- per set | 35% | |
| | | (3) Radiograms, etc. | | Rs.400/- per set | 35% | |
| | | (4) Others. | | 30% | 35% | |

Note:- (i) Tariff description of the item is proposed to be widened to include combinations incorporating tape or cassette players.

(ii) Tariff description of the sub-item (3) has been amended to exclude combinations of radios and tape recorders which will hereafter be covered under sub-item (4).

Effective rates

| | | | |
|---|---|---|---|
| (A) T.V. Sets | | | |
| (a) of screen size of 36 cm. or less | | | |
| (i) of a value not exceeding Rs.1400 per set. | | 5% | NC |
| (ii) Others | | | |
| (1) of a value exceeding Rs.1400/- per set but not exceeding Rs.1800/- per set. | | 5% | 20% |
| (2) of a value exceeding Rs.1800/- per set. | | 20% | NC |
| (b) of screen size exceeding 36 cm. | | | |
| (i) of a value not exceeding Rs.1600/- per set. | | 5% | NC |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | (ii) Others | | | | |
| | | | (1) of a value exceeding Rs.1600 per set but not exceeding Rs.1800/- per set. | 5% | 20% | |
| | | | (2) of a value exceeding Rs.1800/- per set. | 20% | NC | |

| | | | | Rate for small scale units | Rate for others |
|---|---|---|---|---|---|
| (B) | Radios including transistor sets — | | | | |
| (i) | sets of one or two bands. | ) | Different specific rates based on value slabs | Nil | 15% |
| (ii) | sets of 3 bands, of a value not exceeding Rs.250/- per set. | ) | | 10% | 25% |
| (iii) | sets of 3 bands, of a value exceeding Rs.250/- per set, and sets of 4 bands. | ) | | 15% | 30% |
| (iv) | sets of 5 bands or more. | ) | | 20% | 35% |

The duty exemption in favour of small scale radio/transistor manufacturers has so far been available on sets upto a price of Rs.225. Hereafter small scale units will have a duty advantage of 15 per cent. over the organised units in the manufacture of sets of any value.

Note:- The definition of small scale unit for duty purposes is proposed to be modified so that those manufacturing units falling in the small scale sector with capital investment on plant and machinery not exceeding Rs. 10 lakhs and whose value of clearances in the preceeding financial year did not exceed Rs. one crore will be entitled to the concessional rates of duty for the first clearances upto a value of Rs. 50 lakhs only in a financial year.

(C) Radiograms including radios or transistors with extra space in cabinet for fitting in record players or record changers.

The two specific rated slabs are proposed to be substituted by a single ad valorem rate of duty of 35%.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | (D) Combination sets — | | | | |
| | | (i) Combinations of transistor sets and tape recorders (including cassette recorders and tape decks) or tape players (including cassette players) — | | | | |
| | | | (a) of a value not exceeding Rs.500 each. | D.R. | 25% | |
| | | | (b) of a value exceeding Rs.500 each. | D.R. | 30% | |
| | | (ii) Combinations of radios (including transistor sets) and T.Vs. | | 30% | 25% | |
| | | (iii) Others. | | 30% | 35% | |

Note :- (1) The proposed rates for (i) above are in lieu of the two existing specific rated slabs.

(2) The effective rates of duty will be 15% less for small scale units under (i) above. The small scale units will be identified on the basis of the criterion of capital investment on plant and machinery not exceeding Rs. 10 lakhs provided the total value of clearances in the preceeding financial year of such combination sets and tape recorders/cassette recorders, tape decks and tape/cassette players did not exceed Rs.50 lakhs, with the concessional rate applicable only to the first clearances up to a total value of Rs. 25 lakhs.

/Sl.No.(xviii) of Part-I of the Third Schedule/

| | | | | | |
|---|---|---|---|---|---|
| 23. | 47 | Slotted angles and channels made of steel - | 10% | @ | (-) 14 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 24. | 59 | Electric insulating tapes | | 10% | @ | (-) 32 |

@Tariff Items 47 and 59 are proposed to be omitted from the excise tariff schedule. Such slotted angles and channels and electric insulating tapes will be covered hereafter under Tariff Item No. 68.

/Sl. No. (xix & xx) of Part-I of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 25 | **68 | All other goods not elsewhere specified, etc. | | 1% | 2% | 3000 |

(a) By an exemption notification, non-power operated units will be completely exempted from this levy.

(b) As a measure of relief to small units, it is proposed to give full exemption to goods produced by manufacturers whose value of clearances of all excisable goods in a year do not exceed Rs. 30 lakhs.

(c) It is also proposed to give set-off of duty paid on goods falling under this item if these are used in the manufacture of any excisable goods.

(d) i) Newspapers and periodicals will continue to pay duty at 1%.

ii) Exemption limit for daily newspapers which is presently 15000 copies per day has been raised to 50,000 copies per day.

(e) Power tillers are proposed to be exempted.

/Sl. No. (xxi) of Part-I of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 26 | ID | Aerated Waters | | | | neg. |

Existing description and rates

Aerated waters, whether or not flavoured or sweetened and whether or not containing vegetable or fruit juice or fruit pulp —

(1) Aerated waters, in the

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | manufacture of which blended flavouring concentrates in any form are used — | | | | |
| | | (a) for each unit container containing 200 ml or less | | 25 p | | |
| | | (b) for each unit container containing more than 200 ml. | | 25 p + 10 p for every 100 ml or fraction thereof in excess of 200 ml. | | |
| | | (c) All others | | 55% | | |
| | (2) | All others* | | 20% + 50% of effective basic duty as auxiliary duty. | | |
| | | Proposed description and rates | | | | |
| | | Aerated waters, whether or not flavoured or sweetened and whether or not containing vegetable or fruit juice or fruit pulp — | | | | |
| | | (1) Aerated waters, which are only charged with carbon dioxide gas under pressure and which contain no other added ingredient. | | | 25% | |
| | | (2) All others | | | 55% | |
| | | Effective rate | | | | |
| | | (1) Above | | 15% | NC | |

The amendment of tariff description is of a clarificatory nature.

/Sl. No. (1) of Part-II of the Third Schedule/

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs.lakhs) |
| 27. | ## 14 | Pigments, colours, paints, enamels, varnishes etc. * | | | | 485 |
| | | Existing classification and rates | | | | |
| | | I(1) Pigments, colours, paints and enamels- | | | | |
| | | (i) Zinc oxide, red lead, white lead & titanium dioxide white | Qtl | Rs. 60.00 | | |
| | | (ii) Aluminium paste | " | Rs.200.00 | | |
| | | (2) Dry colours, namely, the following, lead chromes and Brunswick green. | " | Rs. 50.00 | | |
| | | (3) Water paints — | | | | |
| | | (i) Dry distemper including cement based water paints | " | Rs. 50.00 | | |
| | | (ii) Oil bound distemper | " | Rs. 80.00 | | |
| | | (iii) Water pigment finishes for leather. | Litre | Re. 1.00 | | |
| | | (iv) Plastic emulsion paint | " | Rs. 3.00 | | |
| | | (4) Oil paints and enamels- | | | | |
| | | (i) Tinting paste (Blue) | Qtl | Rs.200.00 | | |
| | | (ii) Stiff paints | " | Rs. 60.00 | | |
| | | (iii) Ready-mixed paints and enamels. | Litre | Rs. 2.00 | | |
| | | (4a) Dispersed organic pigments ordinarily used for the printing | Qtl. | Rs.600.00 | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | of textiles, whether in the form of powder, paste, or in emulsion. | | | | |
| | (5) | Pigments, colours, paints and enamels, not otherwise specified. | Litre or Qtl. | Rs. 2.00<br>Rs. 60.00 | | |
| II | | Varnishes and blacks - | | | | |
| | (i) | Varnishes | Litre | Re. 1.00 | | |
| | (ii) | Bituminous and Coal-tar blacks | " | Re. 0.50 | | |
| III | | Cellulose lacquers— | | | | |
| | (i) | Nitrocellulose lacquers, clear and pigmented and nitro-cellulose ancillaries in liquid form. | " | Rs. 3.75 | | |
| | (ii) | Nitrocellulose ancillaries in semi-solid and pasty forms | Qtl. | Rs. 150.00 | | |
| | (iii) | Cellulose lacqures, not otherwise specified. | Litre | Rs. 3.75 | | |
| | | Note :- This item does not include 'Carbon Black' | | | | |
| | | Proposed classification and rates | | | | |
| I | | (1) Pigments, colours, paints and enamels — | | | | |
| | | (i) Aluminium paste | | | 10% | |
| | | (ii) Pigments and colours not otherwise specified | | | 5% | |
| | | (2) Water paints - | | | | |
| | | (i) Dry distemper including cement based water paints | | | 10% | |
| | | (ii) Oil-bound distemper | | | 15% | |
| | | (iii) Water pigment finishes for leather | | | 10% | |
| | | (iv) Plastic emulsion paints | | | 15% | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | (3) Oil paints and enamels – | | | | |
| | | | (i) Tinting paste (Blue) | | 10% | |
| | | | (ii) Stiff paints | | 15% | |
| | | | (iii) Ready-mixed paints and enamels. | | 15% | |
| | | (4) Dispersed organic pigments ordinarily used for the printing of textiles, whether in the form of powder, paste or in emulsion. | | | 10% | |
| | | (5) Paints and enamels, not otherwise specified. | | | 15% | |
| II | | Varnishes and blacks – | | | | |
| | | (i) Varnishes | | | 15% | |
| | | (ii) Bituminous and coal-tar blacks | | | 5% | |
| III | | Cellulose Lacquers – | | | | |
| | | (i) Nitrocellulose lacquers clear and pigmented and nitrocellulose ancillaries in liquid, semi-solid or pasty form | | | 15% | |
| | | (ii) Cellulose lacquers, not otherwise specified | | | 15% | |
| | | Note :- This item does not include "Carbon black." | | | | |

The proposed ad valorem rates will also be the effective rates.

2. Certain slab exemptions which are currently in force are proposed to be withdrawn.

3. The following existing concessions for the small units are proposed to be retained :-

(i) Complete exemption to non-power operated units;
(ii) Complete exemption in favour of the manufacturer whose value of clearances in a financial year does not exceed Rs.2 lakhs.

/Sl. No.(ii) of Part-II of the Third Schedule/

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs.lakhs) |
| 28. | **14H | Existing description and rates | | | | |
| | | Compressed, Liquefied or Solidified gases, the following, namely — | | | | 215 |
| | | (i) Oxygen | | 12% | | |
| | | (ii) Chlorine | | 12% | | |
| | | (iii) Ammonia | | 12% | | |
| | | (iv) Carbonic-acid (carbon dioxide) | kg | Rs.1.20 | | |
| | | (v) Refrigerant gases, not otherwise specified, such as sulphur-dioxide and freon. | | 24% | | |
| | | Proposed description and rates | | | | |
| | | Gases, including liquefied or solidified gases, the following namely : | | | | |
| | | (i) Oxygen | | | 12% | |
| | | (ii) Chlorine | | | 12% | |
| | | (iii) Ammonia | | | 12% | |
| | | (iv) Carbonic-acid (carbon-dioxide) | kg | | Rs. 1.20 | |
| | | (v) Refrigerant gases, not otherwise specified, such as sulphur dioxide and freon. | | | 24% | |
| | | (vi) Acetylene (whether in dissolved condition or not) | | | 12% | |

The scope of this item is being widened to include acetylene gas (whether in dissolved condition or not).

Exemption is being given to gases vented out into the atmosphere for different reasons. Exemption is also being given to gases produced by laboratories for their own use.

Acetylene produced in a portable acetylene generators by the reaction of water dripping slowly on calcium carbide is also being exempted from excise duty and excise licensing requirements.

/Sl. No. (iii) of Part-II of the Third Schedule_

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 29. | ## 15A | Artificial or synthetic resins and plastic materials, etc. * | | | | 50 |
| | | (1) Artificial or synthetic resins and plastic materials, etc. | | 53-1/3% | 50% | |
| | | (2) Articles made of plastics, all sorts, including tubes, rods, sheets, foils, sticks, etc. | | 53-1/3% | 50% | |
| | | (3) Polyurethane foam | | 70% | 70% | |
| | | (4) Articles made of Polyurethane foam | | 70% | 70% | |

The tariff description has been amended to widen the scope of the item and remove some doubts.

2. The effective rates continue practically unchanged except that basic and auxiliary duties have been merged.

/Sl. No. (iv) of Part-II of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 30. | **15D | Polishes and creams for footwear, furniture, floors, leather, metals, motor vehicles and glass; scouring powders and pastes. | | 1% under@ item 68. | 10% | 45 |

Note:- This item does not include French polish.
@Subject to exemptions under item 68.

Polishes and creams etc. are being classified as a separate item and will hereafter be assessed to duty at 10%

2. Suitable relief in duty is being provided to small manufacturers of polishes and creams, etc.

/Sl. No. (v) of Part-II of the Third Schedule/

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs.lakhs) |
| 31. | 18 | Existing classification and rates | | | | (-) 300 (Textured yarn) (-) 175 (Viscose spun yarn in hanks) |
| | | Rayon and synthetic fibres and yarn, etc. | | | | |
| | | (i) Fibres and yarn, other than textured yarn. | kg | Rs. 85.00 | | |
| | | (ii) Textured yarn produced out of base yarn. | | The duty for the time being leviable on the base yarn, if not already paid + Rs.20/- per kg. | | |
| | | (iii) Other textured yarn | kg | Rs.105.00 | | |
| | | Proposed classification and rates | | | | |
| | 18 I - | Man-made fibres, other than mineral fibres - | | | | |
| | | (i) non-cellulosic | kg | | Rs.85.00 | |
| | | (ii) cellulosic | kg | | Rs. 4.00 | |
| | II - | Man-made filament yarns- | | | | |
| | | (i) non-cellulosic - | | | | |
| | | (a) other than textured | kg | | Rs.85.00 | |
| | | (b) textured | kg | | Rs.95.00 | |
| | | (ii) cellulosic | kg | | Rs.20.00 | |
| | | (iii) metallized | kg | | Rs.85.00 | |
| | III - | Cellulosic spun yarn - | | | | |
| | | Yarn in which man-made fibre of cellulosic origin predominates in weight, etc. | | | | |
| | | (i) not containing, or containing not more than one-sixth by weight of | | | 5.5 paise per count per kg. | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|

(Rs. lakhs)

| | | | | | |
|---|---|---|---|---|---|
| | | non-cellulosic fibre calculated on the total fibre content. | | | |
| | (ii) | containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | | | Rs. 18/- per kg. |

Note :- "count" means the English count.

Effective rates

(A) Cellulosic spun yarn —

Existing slabs

| of or more | Less than (NF Counts) | | Rs. |
|---|---|---|---|
| 84 | - | kg | 3.25 |
| 69 | 84 | kg | 2.60 |
| 51 | 69 | kg | 2.30 |
| 40 | 51 | kg | 1.95 |
| 34 | 40 | kg | 1.30 |
| 29 | 34 | kg | 1.20 |
| 22 | 29 | kg | 0.55 |
| 14 | 22 | kg | 0.25 |
| - | 14 | kg | 0.15 |

Proposed slabs

| Exceeding | Not Exceeding (English count) | | |
|---|---|---|---|
| - | 25 | kg | 1.5 paise per count. |
| 25 | 35 | kg | 40 paise plus 4 paise per count exceeding 25. |
| 35 | 45 | kg | 80 paise plus 8 paise per count exceeding 35. |
| 45 | 55 | kg | 160 paise plus 14 paise per count exceeding 45. |
| 55 | | kg | 5.5 paise per count. |

(B) Duty on cellulosic spun yarn in plain (straight) reel will be exempted completely. In the case of cross reel hank yarn the duty will be reduced by 30 paise per kg., where the duty is more than 30 paise and will be fully exempted where the duty is not more than 30 paise per kg.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | As a measure of rationalisation and simplification it is proposed in respect of cotton composite mills to transfer the yarn stage duty to the fabric stage and as a consequence to exempt such cellulosic spun yarn when used for weaving of cotton fabrics in a composite mill. | | | | |
| (C) | (i) | Textured yarn produced out of base yarn. | | The duty for the time being leviable on the base yarn,if not already paid+Rs. 10 per kg. | The duty for the time being leviable on the base yarn, if not already paid + Rs.5/- per kg. | |
| | (ii) | Other textured yarn | | Rs.95/- per kg. | Rs.90/- per kg. | |
| | | | | /SL.No.(vi) of Part-II of the Third Schedule/ | | |
| 32. | 18A | Existing classification and rates | | | | |
| | | Cotton twist, yarn and thread, all sorts, containing not less than ninety per cent. by weight of cotton, etc. | | | | (-) 4100 (yarn consumed in composite mills) (-) 150 (yarn in hank) (+) 400 (yarn consumed by powerlooms, hosiery etc.) |
| | | (1) of counts 29 or more | kg | Rs.10/- | | |
| | | (2) of counts less than 29. | kg | Rs. 4/- | | |
| | | Note:- "Count " means the size of grey yarn (excluding any sizing material) expressed as the number of 1000 metre hanks per one-half kilogram. | | | | |
| | | Proposed classification and rates | | | | |
| | | Cotton yarn all sorts — | | | | |
| | | Yarn, in which cotton predominates in weight, etc. | | | | |
| | | (i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | | | 5.5 paise per count per kg. | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |

ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. — Rs. 18/- per kg.

Note : For the purposes of this item "count" means the English Count.

Effective rates

(a)

| Existing slabs | | Existing rates | |
|---|---|---|---|
| Description | | Single yarn whether grey or bleached etc. in hanks | All others |
| Cotton twist, yarn or thread of or more | but less than | | |
| (NF counts) | | | (Rs. per kg) |
| 69 | - | - | 5.00 |
| 51 | 69 | - | 4.00 |
| 40 | 51 | - | 3.00 |
| 34 | 40 | - | 2.00 |
| 29 | 34 | - | 1.00 |
| 22 | 29 | - | 0.60 |
| 14 | 22 | - | 0.20 |
| - | 14 | - | 0.10 |

Proposed slabs

| Description<br>Cotton yarn - | Proposed rates (per kilogram) |
|---|---|
| i) of counts not exceeding 25 | 1.5 paise per count. |
| ii) of counts exceeding 25 but not exceeding 35 | 40 paise plus 4 paise per count exceeding 25. |
| iii) of counts exceeding 35 but not exceeding 45 | 80 paise plus 8 paise per count exceeding 35. |
| iv) of counts exceeding 45 but not exceeding 55 | 160 paise plus 15 paise per count exceeding 45. |
| v) of counts exceeding 55 | 5.5 paise per count. |

Straight reel hank yarn generally consumed by the handloom sector continues to be exempted.

2. The duty on cross-reel hank yarn will be reduced by 30 paise per kg. where duty is more than 30 paise per kg and will be fully exempted where duty is not more than 30 paise per kg.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |

3. As a measure of rationalisation and simplification it is proposed in respect of composite mills to transfer the yarn stage duty to the fabric stage, and as a consequence to exempt such yarn when used for weaving of cotton fabrics in a composite mill.

/Sl. No. (vii) of Part-II of the Third Schedule/

33. 18B Existing classification and rates (-)800

Woollen yarn, all sorts, including knitting wool, containing not less than ninety per cent. by weight of wool, etc.

(1) Worsted yarn -

(a) of 48 s counts and more 30%

(b) of less than 48 s counts 20%

(2) Others 10%

Note: 'Count' means the size of single yarn expressed as the number of 560 yard hanks per pound.

Proposed classification and rates

Woollen and acrylic spun yarn -

Yarn, in which wool or acrylic fibre or both predominate in weight, etc.

(i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content. Rs. 20/- per kg.

(ii) containing more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calcu- Rs. 18/- per kg.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|

(Rs.lakhs)

lated on the total fibre content.

Note: Woollen and acrylic spun yarn shall be deemed to include woollen and acrylic knitting yarn.

It is proposed to completely exempt the woollen and acrylic yarn falling under sub-item (i) of the item, as a part of transfer of excise duty on specified woollen/acrylic yarn to the acrylic fibre and imported wool.

/Sl. No. (viii) of Part - II of the Third Schedule/

34 18C Existing classification and rates

Silk yarn, all sorts, containing not less than ninety per cent. by weight of silk (including silk noil) calculated on the total fibre content, etc. 20%

Proposed classification and rates

Silk yarn, all sorts —

Yarn, in which silk (including silk noil) predominates in weight, etc.

(i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. 20%

(ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. Rs. 18/- per kg.

Silk yarn falling under sub-item (i) of this item will continue to be exempted.

/S. No. (ix) of Part II of the Third Schedule/

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 35 | 18D | Existing description and rate | | | | |
| | | Jute twist, yarn, thread, rope and twine, all sorts, containing not less than ninety per cent. by weight of jute, etc. * | Tonne | | Rs.600/- | |
| | | Proposed description and rate | | | | |
| | | Jute yarn, all sorts - | | | | |
| | | Yarn, in which jute (including Bimlipatam jute or mesta fibre) predominates in weight, etc. | " | | Rs.600/- | |
| | | Note: Jute yarn shall include jute twist, thread, rope and twine. | | | | |
| | | /Sl.No. (x) of Part II of the Third Schedule/ | | | | |
| 36 | 18E | Existing description and rate | | | | (-) 350 |
| | | Yarn, all sorts, not elsewhere specified, etc. | Kg. | | Rs.50/- | |
| | | Proposed description and rate | | | | |
| | | Non-cellulosic spun yarn - | | | | |
| | | Spun (discontinuous) yarn, in which man-made fibres of non-cellulosic origin, other than acrylic fibre, predominate in weight, etc. | Kg. | | Rs.24/- | |
| | | As a part of transfer of excise duty from acrylic/woollen yarn to the acrylic fibre/imported wool stage, it is proposed to exempt acrylic/woollen yarn hitherto paying duty under this item. | | | | |
| | | /Sl. No. (xi) of Part II of the Third Schedule/ | | | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 37 | 18F | I Flax yarn - | | | | neg. |
| | | Yarn in which flax predominates in weight etc. | | | | |
| | | (i) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | | | 5.5. paise per count per kg. | |
| | | (ii) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | | | Rs. 18/- per kg. | |
| | | II Ramie yarn - | | | | |
| | | Yarn in which ramie predominates in weight, etc. | Kg. | | Rs. 18/- | |
| | | | | | [Sl. No. (xii) of Part II of the Third Schedule] | |
| 38 | ~~##~~ 19 | I Cotton fabrics — (i.e. other than embriodery in piece etc. and fabrics impregnated etc.) | | | | 4100 (composite mill fabrics) |
| | | Existing classification and rates | | | | (-) 250 (grey fabrics produced by power looms) |
| | | I(1) Coating, suiting, tusser, corduroy, etc.* | | B 15%<br>A 2½%<br>[AY 33⅓% of basic duty] | | (-) 75 (hand processed fabrics). |
| | | (1A) Cotton fabrics other than those, falling under (1) containing 30% or more by weight of fibre, or yarn or both, of non-cellulosic origin* | | B 15%<br>A 2½%<br>[AY 33⅓% of basic duty] | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |

(2) Others -

| | | | |
|---|---|---|---|
| (a) Superfine fabrics | B | 15% | |
| | A | 2½% | |
| (b) Fine fabrics | B | 15% | |
| | A | 2½% | |
| (c) Medium-A fabrics | B | 3% | |
| | A | 2% | |
| (d) Medium-B fabrics | B | 3% | |
| | A | 1% | |
| (e) Coarse fabrics | B | 3% | |
| | A | ½% | |
| (f) Cotton fabrics, n.o.s. | B | 15% | |
| | A | 2½% | |

Proposed classification and rates

| | |
|---|---|
| I - Cotton fabrics other than - i) embroidery, in the piece, in strips or in motifs and ii) fabrics impregnated, coated or laminated with preparations of cellulosic derivatives or of other artificial plastic materials. | 20%B<br>5%A |

It is also proposed to change the existing tariff description to include under this item fabrics (i) in which cotton predominates in weight; or (ii) where it contains more than 40% by weight of cotton and 50% or more by weight of non-cellulosic fibre or yarn.

Effective rates

(A) The present category-wise ad valorem rates have been replaced by the following ad valorem rates, based on the value of fabrics:-

Cotton fabrics whose value per square metre -

| exceeds Rs. | does not exceed Rs. | (B + A) |
|---|---|---|
| - | 2 | 2% |
| 2 | 3 | 3.5% |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|

(Rs. lakhs)

| exceeds Rs. | does not exceed Rs. | (B + A) |
|---|---|---|
| 3 | 4 | 5% |
| 4 | 5 | 6.5% |
| 5 | 6 | 8.0% |
| 6 | 7 | 9.5% |
| 7 | 8 | 11% |
| 8 | 9 | 12.5% |
| 9 | 10 | 14% |
| 10 | 11 | 16% |
| 11 | 12 | 18% |
| 12 | | 20% |

Note:- i) The amount of duty so levied shall be accounted for under 'Basic' and 'Addl.' duty in the ratio of 80 : 20 respectively;

ii) In the case of handloom fabrics, the duty shall be 55% and 40% of the above rates if processed by composite mills and by independent processors (with the aid of power) respectively;

iii) In the case of powerloom fabrics the rate of duty shall be 65% and 50% of the above rates if processed by composite mills and independent processors (with the aid of power) respectively.

(B) Fents and Rags

Suitable effective rates have been prescribed for fents and rags.

(C) Unprocessed cotton fabrics manufactured on powerlooms (factories without spinning or processing plants) are proposed to be exempted from both basic and additional duty of excise.

(D) Cotton fabrics when processed without the aid of power or steam are also proposed to be exempted from both basic and additional duty of excise.

/Sl. No. (xiii) of Part II of the Third Schedule and Sl. No. (ii) of Part II of the Fourth Schedule/

| | | | |
|---|---|---|---|
| 39 | 20 | Silk fabrics | -- |
| 40 | 21 | Woollen fabrics | neg. |
| 41 | 22 | Rayon or Artificial Silk fabrics | neg. |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. (Rs. lakhs) |
|---|---|---|---|---|---|---|
| 42 | 22A | Jute manufactures | | | | -- |
| | | (2) Others * | Tonne | Rs.600/- | Rs.600/- | |

Tariff descriptions of these items (20, 21, 22 and 22A) have been amended with a view to their rationalisation.

/Sl. No. (xiv to xvii) of Part II of the Third Schedule and Sl. No. (iii) of Part II of the Fourth Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 43 | 22AA | Existing description | | | | neg. |
| | | Textile fabrics, n.e.s. | | 15% | | |
| | | Proposed description | | | | |
| | | (i) Flax fabric - in which flax predominates in weight. | | | 15% | |
| | | (ii) Ramie fabric - in which ramie predominates in weight. | | | 15% | |

The amendment of tariff description is of a clarificatory nature and has no revenue significance.

/Sl. No. (xviii) of Part II of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 44 | 28 | Existing classification and rates | | | | |
| | | Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers. * | Tonne | Rs.600/- + 70% of effective basic duty as auxiliary duty | | (-) 4 |
| | | Proposed classification and rates | | | | |
| | | Tin plate and tinned lacquered or varnished sheets including tin taggers, etc. | | | | |
| | | (1) Tin plate and tinned sheets including tin taggers and cuttings | Tonne | | Rs.1750/- | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | of such plates, sheets or taggers. | | | | |
| | | (2) Lacquered sheets, varnished sheets, including cuttings of lacquered sheets and varnished sheets. | Tonne | | Rs. 1250/- | |
| | | Effective rate | | | | |
| | | (1) above | Tonne | Rs. 884/- | Rs. 880/- | |
| | | (2) above | | E | E | |

The amendment of tariff description widens the coverage; but effective duty practically remains unchanged.

[Sl. No. (xix) of Part II of the Third Schedule]

| | | | | | | |
|---|---|---|---|---|---|---|
| 45 | 30 | Electric motors, all sorts and parts thereof, namely - | | | | neg. |
| | | Existing classification and rates | | | | |
| | | (1) Those designed for use in circuits of less than 10 amperes and at a pressure not exceeding 250 volts. | | 20% | | |
| | | (2) Those designed for use in circuits at a pressure exceeding 400 volts, and | | | | |
| | | (i) with a rated capacity not exceeding 10 H.P. | | 15% | | |
| | | (ii) exceeding 10 H.P. | | 10% | | |
| | | (3) All others | | 20% | | |
| | | (4) Parts of electric motors | | 20% | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 (Rs. lakhs) |
|---|---|---|---|---|---|---|
| | | Proposed classification and rates | | | | |
| | | A. Motors which operate on alternating current - | | | | |
| | | (1) Single phase motors | | | 20% | |
| | | (2) Three phase motors - | | | | |
| | | i) for rated output upto and including 7.5 KW continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating. | | | 15% | |
| | | ii) for rated output above 7.5 KW continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating. | | | 10% | |
| | | B. Motors which operate on direct current - | | | | |
| | | (i) with rated output not exceeding 7.5 KW | | | 20% | |
| | | (ii) with rated output exceeding 7.5 KW | | | 10% | |
| | | C. Parts of electric motors | | | 20% | |

Tariff description has been amended with a view to its rationalisation. Though there are some changes in the duty rates of individual items, there is no overall revenue effect.

/Sl. No. (xx) of Part II of the Third Schedule/

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 46. | 33** | Electric fans, etc. | | | | 65 |
| | | (1) Table, Cabin, Carriage, Pedestal, etc. | | 15% | NC | |
| | | Effective rate | | | | |
| | | (1) above | | 5% | 10% | |

Regulators for electric fans, all sorts, have been specifically mentioned in the tariff description. This amendment is of a clarificatory nature.

/Sl. No. (xxi) of Part-II of the Third Schedule/

| | | | | | | |
|---|---|---|---|---|---|---|
| 47. | 33F | Musical systems commercially known as stereo or hi-fi systems, etc. | | | | 25 |
| | | (1) Stereo or hi-fi amplifiers. | | - | 35% | |
| | | (2) Speakers and speaker systems housed in acoustically designed enclosures, etc. | | - | 35% | |

It is proposed to fix a lower rate of duty at 20% on such goods produced by the small scale units. The small scale units will be identified on the basis of capital investment on plant and machinery not exceeding Rs.10 lakhs provided the value of clearances in the preceding financial year of such stereo systems did not exceed Rs. one crore with the concessional rate applicable only to the first clearances upto a value of Rs.50 lakhs.

/Sl. No. (xxii) of Part - II of the Third Schedule/

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 48. | ## 34 | Motor Vehicles, etc. | | | | |
| | | Existing classification and rates | | | | 665 |
| | | (1) Auto-cycles, motor-cycles, scooters, etc. | | 10% | | |
| | | (2) Motor vehicles of not more than 16 H.P. by R.A.C. rating | | 25% | | |
| | | (3) Motor cars of more than 16H.P. by R.A.C. rating | | 40% | | |
| | | (3a) Tractors, including agricultural tractors | | 15% | | |
| | | (4) Motor vehicles n.o.s. | | 15% | | |
| | | Proposed classification and rates | | | | |
| | | I. Motor vehicles (other than tractors) designed for use upon roads. | | | | |
| | | (1) Two-wheeled and three-wheeled motor vehicles | | | 12½% | |
| | | (2) Motor vehicles of engine capacity not exceeding 2500 cc | | | | |
| | | (i) Motor vehicles with body | | | 17½% | |
| | | (ii) Other motor vehicles (including chassis whether or not with cab) | | | 20% | |
| | | (3) Motor vehicles of engine capacity exceeding 2500 cc | | | 17½% | |
| | | II. Tractors, including agricultural tractors. | | | 15% | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | Effective rates | | | | |
| | I. | (1) Two-wheeled and three-wheeled motor vehicles | | 9% | 12½% | |
| | | (2) Motor vehicles (with body), of engine capacity not exceeding 2500 cc – | | | | |
| | | (i) Saloon cars | | 15% (on motor cars upto 16 H. P.) | 17½% | |
| | | (ii) Others | | 15% (upto 16 H. P. | NC | |
| | | (3) Motor vehicles of engine capacity exceeding 2500 cc | | | | |
| | | (i) Saloon cars | | 40% (on motor cars of more than 16 H.P.) | 17½%£ | |
| | | (ii) Others | | 12½% | NC | |
| | II. | Tractors, including agricultural tractors, of— | | | | |
| | | (a) 50 D.B.H.P. or less | | 10% | NC | |
| | | (b) Exceeding 50 D.B.H.P | | | | |
| | | (i) if used solely for agricultural purposes | | 10% | NC | |
| | | (ii) Others | | 12% | 12½% | |

£ Indigenously manufactured saloon cars do not fall under this group. The rate is relevant only for imported cars from the countervailing duty angle. By separate exercise on the customs side, the customs duty is being effectively raised to off-set the effect of reduced countervailing duty.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|

(Rs. lakhs)

Note:— (i) The criterion of H.P. as per R.A.C. rating is being replaced by the more rational criterion based on engine cubic capacity.

(ii) Recategorisation of vehicles of engine capacity not exceeding 2500 cc under the proposed sub-item (2) will mean that certain types of vehicles of more than 16 H.P. but with engine capacity not exceeding 2500 cc will now bear a higher rate of duty.

(iii) Duty exemption on tyres, tubes and storage batteries, which are used as original equipment parts in the manufacture of two-wheelers, or three-wheelers is being provided (shown under the relevant tariff items)

/Sl. No. (xxiii) of Part-II of the Third Schedule/

| | | | |
|---|---|---|---|
| 49. | 34A | Motor vehicle parts etc. | neg. |

The tariff description has been amended as a consequence of the revision of tariff item No.34 (vide Sl. No. 48).

/Sl. No. xxiv) of Part II of the Third Schedule/

| | | | | | |
|---|---|---|---|---|---|
| 50. | **37 | Cinematograph films | | | 700 |
| | | I. Unexposed | 2 paise per metre | | NC |
| | | II. Exposed | of a width of 30 mm or higher | below 30 mm in width | |
| | | (1) Newsreels and shorts not exceeding 500 metres | Re.1/- per metre | 50 paise per metre | 50 paise per metre |
| | | (2) Feature films, advertisement shorts, and films n.o.s. | Rs.2/- per metre | Re. 1/- per metre | 10% |

The present effective rates under sub-item II(2), which are based on the length, width, number of prints and whether the film is made in black and white or in colour, are proposed to be substituted by an ad valorem levy.

(2) Under sub-item II(2), the effective duty is being restricted to the duty calculated on the cost of production.

/Sl. No. (xxv) of Part-II of the Third Schedule/

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 51. | 37AA | Tape recorders (including cassette recorders and tape decks) and tape players (including cassette players). | | Rs.200/- each | 30% | neg. |

The tariff description has been amended to include tape decks and also tape or cassette players which do not have recording mechanism but on which pre-recorded tapes or cassettes can be played.

| Effective rates | Existing rates | | Proposed rates | |
|---|---|---|---|---|
| | Rate for small scale units | Rate for others | Rate for small scale units | rate for others |
| Tape recorders (including cassette recorders and tape decks) and tape players (including cassette players)- | | | | |
| (i) of value not exceeding Rs.500/- each | Rs.50/- each /1% on tape/ cassette players/ | Rs.100/- each | 10% | 25% |
| (ii) of value exceeding Rs.500/- each | Rs.50/- each /1% on tape/ cassette players/ | Rs.100/- each | 15% | 30% |

Note:— The definition of small scale unit for duty purposes is proposed to be modified so as to restrict the concessional duty to only such small scale manufacturers (as judged by the investment on plant and machinery) whose value of clearances of tape cassette/recorders, tape/cassette players and tape decks is below certain specified limits.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | /Sl No. (xxvi) of Part-II of the Third Schedule/ |
| 52. | **44 | Watches, clocks and timepieces primarily designed to show the time of day. | | 1% under Item 68 | 10% | 250 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 (Rs. lakhs) |
|---|---|---|---|---|---|---|
| 53. | **45 | Machinery and appliances for determination of weight including parts of weigh-bridges. | | 1% under Item 68 | 10% | 115 |
| | | Note:— This item does not include scales having arms of equal length which determine weight by balancing the object against weight. | | | | |
| 54. | **51A | Existing classification and rate | | | | |
| | | Cutting tools, the following namely:— | | 10% | | 275 |
| | | (1) Files and rasps<br>(2) Hacksaw blades<br>(3) Twist drills<br>(4) Reamers<br>(5) Milling cutters | | | | |
| | | Proposed classification and rate | | | | |
| | | Tools, the following namely:— | | | | |
| | | i) Hand tools, the following: | | 1% under item 68 except those hitherto covered under item 51A, which pay 10% | 10% | |
| | | pliers (including cutting pliers), spanners, wrenches, files and rasps, screw drivers (including ratchet types); | | | | |
| | | ii) Tools for working in the hand, pneumatic or with self confined non-electric or electric motor; | | | | |
| | | iii) Tools designed to be fitted into hand tools, machine tools or tools falling under sub-item (ii), including dies for wire-drawing, extrusion dies for metals, and rock drilling bits; and | | | | |
| | | iv) Industrial knives and blades for hand or machine saws. | | | | |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| 55. | 61** | Electric lighting fittings, namely:— | | | | |
| | | Switches, plugs and Sockets, all kinds; chokes and starters for fluorescent tubes. | | 1% under item 68 | 10% | 175 |

£. i) (a) Watches, clocks, etc; (b) machinery and appliances for determination of weight, etc. and (c) electric lighting fittings, etc. which were hitherto covered under Tariff Item No.68 and subject to the exemptions available under that item, and which were paying a duty of 1%, are now being specified as separate Items i.e. 44, 45 and 61 respectively and will hereafter be assessed to duty at 10%.

ii) Tariff description of Item No.51A is being widened to include certain specified items of tools which were hitherto covered under tariff item No.68 and, subject to the exemptions available under that item, were paying duty at 1%. These will now be assessed to duty at 10%.

iii) Suitable relief in duty has been provided to small manufacturers of electric lighting fittings and tools.

/Sl. Nos. (xxvii to xxix) of Part-II of the Third Schedule/

B. CHANGES PROPOSED BY NOTIFICATIONS

| | | | |
|---|---|---|---|
| 1. | 12 | Vegetable non-essential oils | (-) 16 |

It is proposed to completely exempt solvent extracted processed groundnut oil, copra oil, and kardi seed oil, subject to existing conditions, as these are generally consumed by the poor and lower middle class.

| | | | |
|---|---|---|---|
| 2. | 16 | Tyres | (-) 140 |

Tyres (including tubes) intended to be used as original equipment parts in the manufacture of two-wheeled and three-wheeled motor vehicles are being exempt from excise duty.

| | | | |
|---|---|---|---|
| 3. | 29A | Refrigerating and Air conditioning Appliances and Machinery, all sorts and parts thereof— | (-) 15 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | (1) refrigerators and other refrigerating appliances, etc. | | 75% | NC | |
| | | Effective rate | | | | |
| | | Water coolers | | 40% | 20% | |

Water coolers are generally used to provide clean and cool drinking water in educational institutions, hospitals, factories, railway stations, etc. as an amenity measure.

| | | | | | | |
|---|---|---|---|---|---|---|
| 4. | 30A | Power driven pumps, etc. | | 20% | NC | (-) 180 |
| | | Effective rate | | | | |
| | | (a) Power-driven pumps primarily designed for handling water, etc. | | 10% | 5% | |
| | | (b) Others | | E | 5% | |

At present power driven pumps primarily designed for handling water etc. are alone dutiable and are paying a duty of 10%. It is proposed, as a measure of relief to the agricultural sector, to reduce this duty to 5%. At the same time it is proposed to withdraw the exemption hitherto available to power driven pumps other than those designed for handling water etc. and to subject them also to the reduced rate of duty of 5%.

| | | | | | | |
|---|---|---|---|---|---|---|
| 5. | 31 | Electric batteries, etc. | | | | (-) 10 |

Storage batteries intended to be used as original equipment parts in the manufacture of motor vehicles falling under sub-item I(1) of Tariff Item No. 34 are being exempt from excise duty.

| | | | | | | |
|---|---|---|---|---|---|---|
| 6. | 33D | Office Machines - | | | | neg. |
| | | Electronic calculating machines - | | | | |
| | | (i) machines (other than slide rule calculating machines) of a value not exceeding Rs. 175/- each. | | 15% | 5% | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
| | | | | | | (Rs. lakhs) |
| | | (ii) Slide rule calculating machine of a value not exceeding Rs. 450/- each | | 15% | 5% | |
| | | (iii) Others | | 15% | NC | |

The proposed concessional duty is intended to be a fiscal measure for bringing down the prices of electronic calculators.

| | | | | | | |
|---|---|---|---|---|---|---|
| 7. | 37A | Gramophones and parts thereof - | | | | (-) 25 |

As a sequal to the insertion of a new Tariff Item No. 33F, amplification devices designed for room listening and speakers and speaker-systems are proposed to be deleted from the list of the dutiable parts/accessories of gramophones, record players, etc.

| | | | | | | |
|---|---|---|---|---|---|---|
| 8. | 38 | Matches | | | | (-) 70 |

As a measure of relief to small cottage units producing matches, it is proposed to increase the quantum of relief, from 55 paise to Re. 1.10 per gross of boxes of 50 matches.

| | | | | | | |
|---|---|---|---|---|---|---|
| 9. | 43 | Wool tops, etc. | Kg. | Rs. 10.00 | NC | (-) 550 |
| | | Effective rate | Kg. | Rs. 10.00 | Rs. 5.00 | |

The proposed reduction is as a part of the proposal to shift the duty from wool tops and woollen yarn to the imported wool.

ABSTRACT – CENTRAL EXCISES

| S. No. | Tariff Item No. | Commodity | Estimated net effect in one full year (+) | Estimated net effect in one full year (-) | Remarks |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | (Rs. lakhs) | | |
| | A – Items where tariff description has been rationalised or rates have been revised (but excluding items included under 'B' below) | | | | |
| | I – Existing Items | | | | |
| 1. | 1A(1) | Boiled sweets, toffees, caramels, candies, etc. | | 160 | |
| 2. | 1C(2) | Unpasteurised butter | 10 | | |
| 3. | 1D | Aerated waters | | neg. | |
| 4. | 411(2) | Cigarettes | 1275 | | |
| 5. | 4II(3) | Biris | 3225* | | *includes Rs. 645 lakhs due to increa in addl. duty of excise in lieu of sales tax. |
| 6. | 12 | Solvent extracted VNE oils | | 16 | |
| 7. | 14 | Paints and Varnishes | 485 | | |
| 8. | 15A | Plastics | 50 | | |
| 9. | 16 | Tyres – original equipment for two-wheelers/three wheelers | | 140 | |
| 10. | 16A(1) | Latex foam sponge | | 75 | |
| 11. | 16AA | Synthetic rubber | 40 | | |
| 12. | 17 | Paper | | 310 | |
| 13. | 18 | Man-made fibres & yarn | | | |
| | | (i) Textured yarn | | 300 | |
| | | (ii) Cellulosic spun yarn in hanks | | 175 | |

| 1 | 2 | 3 | 4. | 5. | 6. |
|---|---|---|---|---|---|
| | | | (Rs. lakhs) | | |
| 14. | 18A | Cotton yarn — | | | |
| | | (i) Yarn in hanks | - | 150 | |
| | | (ii) Yarn consumed in composite mills | - | 4100 | £ |
| | | (iii) Yarn cleared in other forms (consumed by powerlooms, hosiery, etc.) | 400 | - | |
| 15. | 18B | Woollen yarn | - | 800 | ££ |
| 16. | 18E | Yarn — predominently woollen | - | 350 | ££ |
| 17. | 19 | Cotton fabrics — | | | |
| | | (i) produced on powerlooms | - | 250 | |
| | | (ii) hand-processed | - | 75 | |
| | | (iii) produced by composite mills | 4100 | - | £ |
| 18. | 26 | Steel ingots | 200 | | £££ |
| 19. | 26AA | Iron or steel products | - | 200 | £££ |
| 20. | 29A | Water coolers | - | 15 | |
| 21. | 30 | Electric motors | neg. | | |
| 22. | 30A | Power driven pumps | - | 180 | |
| 23. | 31 | Electric batteries | - | 10 | |
| 24. | 33 | Electric fans | 65 | - | |
| 25. | 33A | Wireless receiving sets | neg. | | |
| 26. | 33D | Office machines | neg. | | |
| 27. | 33F | Stereo systems | 25 | - | |
| 28. | 34 | Motor vehicles | 665 | - | |
| 29. | 37 | Films — exposed | 700 | - | |
| 30. | 37A | Gramophones | - | 25 | |

| 1 | 2 | 3 | 4. (Rs. lakhs) | 5. | 6. |
|---|---|---|---|---|---|
| 31. | 37AA | Tape recorders | neg. | | |
| 32. | 38 | Matches | - | 70 | |
| 33. | 43 | Wool tops | - | 550 ££ | |
| 34. | 47 | Slotted angles | - | 14 | |
| 35. | 59 | Electric insulating tapes | - | 32 | |
| 36. | 68 | All other goods, n. e. s. | 3000 | - | |
| | | Total of I | 14240 | 7997 | |
| | II — New levies | | | | |
| 37. | 14H | Gases (by widening the existing description to include acetylene gas) | 215 | - | |
| 38. | 15D | Polishes | 45 | - | |
| 39. | 44 | Watches | 250 | - | |
| 40. | 45 | Weighing machines | 115 | - | |
| 41. | 51A | Tools (by widening the existing description to include more tools) | 275 | - | |
| 42. | 61 | Electric lighting fittings | 175 | - | |
| | | Total of II | 1075 | - | |
| | | Total of A | 15315 | 7997 | |
| | B — Items where auxiliary duty of excise is merged with basic duty of excise with nil or little revenue significance. | | | | |
| 43. | 4I(1), (2), (3) & (4) | Unmanufactured tobacco | 4 | - | |
| 44. | 4II(1) | Cigars & cheroots | | neg. | |
| 45. | 4II(4) | Smoking mixtures | | neg. | |

| 1 | 2 | 3 | 4. | 5. | 6. |
|---|---|---|---|---|---|
| | | | | (Rs. lakhs) | |
| 46. | 14C | Glycerine | | Nil | |
| 47. | 14D | Synthetic organic dye-stuffs | | Nil | |
| 48. | 14DD | Optical bleaching agents | 8 | | |
| 49. | 14F | Cosmetics | 18 | | - |
| 50. | 14H | Gases (existing gases) | | Nil | |
| 51. | 16B | Plywood | | neg. | |
| 52. | 18D | Jute yarn | | Nil | |
| 53. | 22A(2) | Jute manufactures | | Nil | |
| 54. | 23(2) | Cement (other than grey portland, etc.) | 15 | | - |
| 55. | 26A | Copper | | Nil | |
| 56. | 26B | Zinc | | Nil | |
| 57. | 27 | Aluminium | | neg. | |
| 58. | 28 | Tin plates | - | 4 | |
| | | Total of B | 45 | 4 | |
| | | Total of A and B | 15360 | 8001 | |
| | | Net effect | 7359 | | |

£ Loss in revenue under cotton yarn is being made good by an increase in revenue under cotton fabrics as a result of transfer of duty from yarn to fabric stage.

££ Loss in revenue under woollen yarn, yarn predominently woollen and wool top is proposed to be made good by suitable adjustment of import duty on raw wool, woollen waste and rags.

£££ The loss in revenue under iron or steel products and corresponding gain in revenue under steel ingots is as a result of transfer of duty from product stage to ingot stage.

## SUMMARY

| | Centre | States (Rs. lakhs) | Total |
|---|---|---|---|
| Basic | 5371 | 1343 | 6714 |
| Addl. (in lieu of Sales Tax) | 9 | 636 | 645 |
| Total: for one full year | 5380 | 1979 | 7359 |
| For the remaining part of the year | 4230 | 1556 | 5786 |

# The Finance (No. 2) Act, 1977

# THE FINANCE (No. 2) ACT, 1977

No. 29 OF 1977

[8*th August*, 1977]

An Act to give effect to the financial proposals of the Central Government for the financial year 1977-78.

Be it enacted by Parliament in the Twenty-eighth Year of the Republic of India as follows :—

## CHAPTER I

### PRELIMINARY

1. **Short title and commencement.**—(*1*) This Act may be called the Finance (No. 2) Act, 1977.

(*2*) Save as otherwise provided in this Act, sections 2 to 30 and sections 34 to 39 shall be deemed to have come into force on the 1st day of April, 1977.

## CHAPTER II

### RATES OF INCOME-TAX

2. **Income-tax.**—(*1*) Subject to the provisions of sub-sections (2) and (3) for the assessment year commencing on the 1st day of April, 1977, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(*a*) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(*b*) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein :

Provided that where an assesee, being a company, has made, during the financial year commencing on the 1st day of April, 1976 any deposit with the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 (18 of 1964) under the Companies Deposits (Surcharge on Income-tax) Scheme, 1976, then, the surcharge on income-tax payable by the company,—

(*a*) in a case where the amount of the deposit so made is equal to or exceeds the amount of surcharge on income-tax payable by it, shall be *nil*. and

(*b*) in a case where the amount of the deposit so made falls short of the amount of surcharge on income-tax payable by it, shall be reduced by the amount of the deposit.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income, in addition to total income, and the total income exceeds eight thousand rupees, then,—

(*a*) the net agricultural income shall be taken into account, in the manner provided in clause (*b*) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(*b*) the income-tax chargeable shall be calculated as follows : —

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(*ii*) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or as the case may be Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(*iii*) the amount by which income-tax determined in accordance with sub-clause (*i*) exceeds the amount of income-tax determined in accordance with sub-clause (*ii*) shall be the income-tax chargeable in respect of the total income.

(3) In cases to which the provisions of Chapter XII or section 164 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule :

Provided that in cases to which the provisions of Chapter XII or section 164 of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows :—

(*i*) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income :

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(*ii*) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income :

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with the sub-clause, the provisions of clause (*i*) and clause (*ii*) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(*iii*) the amount of income-tax or "advance tax" determined in accordance with sub-clause (*i*) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (*ii*) :

Provided that where the sum so arrived at exceeds seventy per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(*iv*) the amount of income-tax or "advance tax"determined in accordance with sub-clause (*iii*) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(7) For the purposes of this section and the First Schedule,—

(*a*) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

(*b*) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1977, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(*c*) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

*Explanation.*—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity for any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Inome-tax Act is not less than fifty-one per cent of such total income)

(*d*) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance renewal or revival of policies of insurance);

(*e*) "net agricultural income" in relation to a person means the total amount of agricultural income from whatever source derived of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(*f*) "tax-free security" means any security of the Central Government issued or declared to be income-tax free or any security of a State Government issued income-tax free the income-tax whereon is payable by the State Government;

(*g*) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

## CHAPTER III

### DIRECT TAXES

*Income-tax*

**3. Amendment of section 2.**—In section 2 of the Income-tax Act in clause (42A), for the words "sixty months", the words "thirty-six months" shall be substituted with effect from the 1st day of April, 1978.

**4. Amendment of section 9.**—In section 9 of the Income-tax Act, in sub-section (1),—

(*a*) after clause (*vii*) and before the *Explanation*, the following proviso shall be inserted, namely :—

"Provided that nothing contained in this clause shall apply in relation to any income by way of fees for technical services payable in pursuance of an agreement made before the 1st day of April, 1976 and approved by the Central Government.";

(*b*) the *Explanation* below clause (*vii*) shall be numbered as *Explanation* 2 and before that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely :—

"*Explanation* 1.—For the purposes of the foregoing proviso, an agreement made on or after the 1st day of April, 1976 shall be deemed to have been made before that date if the agreement is made in accordance with proposals approved by the Central Government before that date."

**5. Amendment of section 10.**—In section 10 of the Income-tax Act,—

(*a*) in clause (6), in sub-clause (*i*), after item (*a*), the following item shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely :—

"(*aa*) from his employer, for his children having full time education in any educational institution outside India, in connection with their proceeding to India during vacation.";

(*b*) in clause (26*A*), for the figures, letters and words "1st day of April, 1975", the figures, letters and words "1st day of April, 1980" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1975.

**6. Amendment of section 11.**—In section 11 of the Income-tax Act, in clause (*b*) of sub-section (2), with effect from the 1st day of April, 1978,—

(*a*) for sub-clause (*ii*), the following sub-clause shall be substituted, namely :—

"(*ii*) deposited in any account with the Post Office Savings Bank [including deposits made under the Post Office (Time Deposits) Rules, 1970] or a scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank) :

Provided that the money so accumulated or set apart may also be deposited, or continue to remain deposited, during any previous year commencing before the 1st day of April, 1981 with any other banking company, being a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies, or";

(*b*) after sub-clause (*iii*), the following *Explanation* shall be inserted, namely :—

'*Explanation.*—For the purposes of sub-clause (*ii*), "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955, (23 of 1955), a subsidiary bank as defined in the State Bank of India (Subsidiary Banks Act, 1959 (38 of 1959), a corresponding new bank constituted under section 3 of the Banking Companies

(Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934),

7. **Amendment of section 13.** In section 13 of the Income-tax Act, with effect from the 1st day of April, 1978,—

(*a*) in sub-section (1), in clause (*d*),—

(*i*) for the figures, letters and words "1st day of April, 1979", the figures, letters and words "1st day of April, 1982" shall be substituted;

(*ii*) for the figures, letters and words "1st day of April, 1978", the figures, letters and words "1st day of April, 1981" shall be substituted;

(*b*) in sub-section (5), in clause (*a*) for sub-clause (*iii*) the following sub-clause shall be substituted, namely :—

'(*iii*) deposit in any account with a scheduled bank or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank).

*Explanation.*—In this sub-clause, "Scheduled bank" shall have the same meaning as in the *Explanation* at the end of clause (*b*) of sub-section (2) of section 11.

8. **Amendment of section 24.** In section 24 of the Income-tax Act, in sub-section (1),—

(*a*) in clause (*ix*), the word "and" occurring at the end shall be omitted;

(*b*) after clause (*ix*) as so amended, the following *Explanation* shall be inserted, namely :—

"*Explanation.*—The deduction under this clause shall be made irrespective of whether the period during which the property or, as the case may be, part of the property was vacant precedes or follows the period during which it is let;".

9. **Amendment of section 32A.** In section 32A of the Income-tax Act, with effect from the 1st day of April, 1978,—

(*a*) in sub-section (2),—

(*i*) in clause (*b*), for sub-clauses (*ii*) and (*iii*), the following sub-clauses shall be substituted, namely :—

"(*ii*) in a small-scale industrial undertaking for the purposes of business of manufacture or production of any article or thing; or

(*iii*) in any other industrial undertaking for the purposes of business of construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule.";

(*ii*) in the *Explanation*, for the words, brackets and figure "this sub-section and sub-section (4)", the words, brackets, figures and letter "this sub-section and sub-sections (2*B*) and (4)" shall be substituted;

(*b*) after sub-section (2), the following sub-sections shall be inserted, namely :—

'(2*A*) The deduction under sub-section (1) shall not be denied in respect of any machinery or plant installed and used mainly for the purposes of business of construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule, by reason only that such machinery or plant is also used for the purposes of business of construction, manufacture or production of any article or thing specified in the said list.

(2*B*) Where any new machinery or plant is installed after the 30th day of June, 1977, but before the 1st day of April, 1982, for the purposes of business of manufacture or production of any article of thing and such article or thing—

(*a*) is manufactured or produced by using any technology (including any process) or other know-how developed in, or

(*b*) is an article or thing invented in, a laboratory owned or financed by the Government, or a laboratory owned by a public sector company or a University or by an institution recognised in this behalf by the prescribed authority,

the provisions of sub-section (1) shall have effect in relation to such machinery or plant as if for the words "twenty-five per cent.", the words "thirty-five per cent." had been substituted, if the following conditions are fulfilled, namely :—

(*i*) the right to use such technology (including any process) or other know-how or to manufacture or produce such article or thing has been acquired from the owner of such laboratory or any person deriving title from such owner;

(*ii*) the assessee furnishes, along with his return of income for the assessment year for which the deduction is claimed, a certificate from the prescribed authority to the effect that such article or thing is manufactured or produced by using such technology (including any process) or other know-how developed in such laboratory or is an article or thing invented in such laboratory; and

(*iii*) the machinery or plant is not used for the purpose of business of manufacture or production of any article or thing specified in the list in the Eleventh Schedule.

*Explanation.*—For the purposes of this sub-section,—

(*a*) "laboratory financed by the Government" means a laboratory owned by any body (including a society registered under the Societies Registration Act, 1860 (21 of 1860), and financed wholly or mainly by the Government;

(*b*) "public sector company" means any corporation established by or under any Central, State or Provincial Act or a Government company as defined in section 617 of the Companies Act, 1956; (1 of 1956);

(*c*) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956), to be a University for the purposes of that Act.;

(c) after sub-section (*8*), the following sub-section shall be inserted, namely :—

"(*8A*) The Central Government, if it considers necessary or expedient so to do, may, by notification in the Official Gazette, omit any article or thing from the list of articles or things specified in the Eleventh Scheduled.".

10. **Insertion of new section 35CC.**—In the Income-tax Act, after section 35C, the following section shall be inserted with effect from the 1st day of September, 1977, namely :—

'35CC. **Rural Development Allowance.**—(*1*) Where the assessee, being a company or a co-operative society, incurs any expenditure on any programme of rural development, the assessee shall, in accordance with and subject to the provisions of this section, be allowed a deduction of the amount of such expenditure incurred during the previous year :

Provided that the approval of the prescribed authority has been obtained by the assessee in respect of such programme before incurring the expenditure.

*Explanation.*—For the purposes of this sub-section,—

(*a*) "programme of rural development" includes any progaramme for promoting the social and economic welfare of, or the uplift of, the public in any rural area ;

(*b*) "rural area" means any area other than—

(*i*) an area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area commitee, town area committee, town committe or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or

(*ii*) an area within such distance, not being more than fifteen kilometres from the local limits of any municipality or cantonment board referred to in sub-clause (*i*), as the Central Government may, having regard to the stage of development of such area (including the extent of, and scope for, urbanisation of such area) and other relevant considerations, specify in this behalf by notification in the Official Gazette.

(*2*) Where the expenditure referred to in sub-section (*1*) results in the acquition or creation of an asset, being building, machinery, plant or furniture, and the assessee does not divest itself of the ownership of such asset before the end of the previous year, no deduction in respect of such expenditure shall be allowed under sub-section (*1*) but the assessee shall be entitled to the allwance for depreciation in respect of the asset so acquired or created as if such asset was used for the purposes of the business and the provisions of sections 32, 34, 41, and 43 shall, so far as may be, apply accordingly.

(*3*) No deduction shall be allowed in respect of the expenditure referred to in sub-section (*1*) unless the assessee furnishes, along with the return of income for the assessment year for which the deduction is claimed, a statement of such expenditure in the prescribed form duly signed and verified by an accountant as defined in the *Expalanation* below sub-section (*2*) of section 288 and setting forth such particulars as may be prescribed.

(*4*) Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure referred to in sub-section (*1*), deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.'.

11. **Amendment of section 36.**—In section 36 of the Income-tax Act, in sub-section (*1*), for sub-clause (b) of clause (*viii*) the following sub-clause shall be substituted with effect from the 1st day of April, 1978, namely :—

"(*b*) in the case of any other financial corporation, twenty-five per cent.,".

12. **Amendment of section 50.**—In section 50 of the Income-tax Act, in clause (*2*), for the figures, letters and words "1st day of January, 1954", the figures, letters and words "1st day of January, 1964" shall be substituted with effect from the 1st day of April, 1978.

13. **Insertion of new section 54E.**—In the Income-tax Act, after section 54D, the following section shall be

inserted with effect from the 1st day of April, 1978, namely :—

**Capital gain on transfer of capital assets not to be charged in certain cases.**—'54E. (*1*) Where the capital gain arises from the transfer of a capital asset, not being a short-term capital asset, (the capital asset so transferred being hereafter in this section referred to as the original asset) and the assessee has, within a period of six monts after the dates of such transfer, invested or deposited the full value of the consideration or any part thereof received or accruing as a result of such transfer in any specified asset (such specified asset being hereafter in this section referred to as the new asset), the capital gain shall be dealt with in accordance with the following provisions of this section, that is to say,—

(a) if the cost of the new asset is not less than the full value of the consideration received or accruing in respect of the original asset, the whole of such capital gain shall not be charged under section 45 ;

(b) if the cost of the new asset is less than the full value of the consideration received or accruing in respect of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of acquisition of the new asset bears to the full value of such consideration shall not be charged under section 45.

*Explanation 1.*—For the purposes of this sub-section, "specified asset" means any of the following assets, namely :—

(*i*) securities of the Central Government or a State Government ;

(*ii*) savings certificates as defined in clause (*c*) of section 2 of the Government Saving Certificates Act, 1959 ; (46 of 1959) ;

(*iii*) units in the Unit Trust of India established under the Unit Trust of India Act, 1963 ; (52 of 1963).—

(*iv*) debentures specified by the Central Government for the purposes of clause (*ii*) of sub-section (*1*) of section 80L;

(*v*) shares in any Indian company which are issued to the public or are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (40 of 1956) and any rules made thereunder ;

(*vi*) deposits for a period of not less than three years with the State Bank of India established under the State Bank of India Act,1955 (23 of 1955) or any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959(38 of 1959)or any nationalised bank, that is to say, any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or any co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank.

*Explanation 2.*—"Cost" in ralation to any new asset, being a deposit referred to in clause (*vi*) of *Explanation 1*, means the amount of such deposit.

(*2*) Where the new asset is transferred, or converted (otherwise than by transfer) into money, within a period of three years from the date of its acquisition, the amount of capital gain arising from the transfer of the original asset not charged under section 45 on the basis of the cost of such new asset as provided in clause (*a*) or, as the case may be, clause (*b*), of sub-section (*1*) shall be deemed to be income chargeable under the head "Capital gains" relating to capital assets other than short-term capital assets of the previous year in which the new asset is transferred or converted (otherwise than by transfer) into money.'.

14. **Amendment of section 55.**—In section 55 of the Income-tax Act, for the figures, letters and words "1st day of January, 1954", wherever they occur, the figures, letters and words "1st day of January, 1964" shall be substituted with effect from the 1st day of April, 1978.

15. **Insertion of new section 72A.**—In the Income-tax Act, after section 72, the following section shall be inserted, with effect from the 1st day of April, 1978, namely :—

'72A. **Provisions relating to carry forward and set off of accumulated loss and unabsorbed depreciation allownace in certain cases of amalgamation.**(*1*) Where there has been an amalgamation of a company owing an industrial undertaking or a ship with another company and the Central Government, on the recommendation of the specified authority, is satisfied that the following conditions are fulfilled, namely :—

(*a*) the amalgamating company was not, immediately before such amalgamation, financially viable by reason of its liabilities, losses and other relevant factors ;

(*b*) the amalgamation was in the public interest ; and

(*c*) such other conditions as the Central Government may, by notification in the Official Gazette, specify, to ensure that the benefit under this section is restricted to amalgamations which would facilitate the rehabilitation or revival of the business of the amalgamating company,

then, the Central Government, may make a declaration to that effect, and, thereupon, notwithstanding anything contained in any other provision of this Act, the accumulated loss and the

unabsorbed depreciation of the amalgamating company shall be deemed to be the loss or, as the case may be, allowance for depreciation of the amalgamated company for the previous year in which the amalgamation was effected, and the other provisions of this Act relating to set off and carry forward of loss and allwance for depreciation shall apply accordingly.

(2) Notwithstanding anything contained in sub-section (1), the accumulated loss shall not be set off or carried forward and the unabsorbed depreciation shall not be allowed in the assessment of the amalgamted company unless the following conditions are fulfilled, namely :—

(i) during the previous year relevant to the assessment year for which such set off or allowance is claimed, the business of the amalgamating company is carried on by the amalgamated company without any modificatio or reorganisation or with such modification or reorganisation as may be approved by the Central Government to enable the amalgamated company to carry on such business more economically or more efficiently ;

(ii) the amalgamated company furnishes, along with its return of income for the said assessment year, a certificate from the specified authority to the effect that adequate steps have been taken by that company for the rehabilitation or revival of the business of the amalgamating company.

*Explanation.*—In this section,—

(a) "accumulated loss" means so much of the loss of the amalgamating company under the head "Profits and gains of business or profession" (not being a loss sustained in a speculation business) which the amalgamating company would have been entitled to carry forward and set off under the provisions of section 72 if the amalgamation had not been effected ;

(b) "specified authority" means such authority as the Central Government may, by notification in the Official Gazette, specify for the purposes of this section ;

(c) "unabsorbed depreciation" means so much of the allowance for depreciation of the amalgamating company which remains to be allowed and which would have been allowed to the amalgamating company under the provisions of this Act if the amalgamation had not been effected.'.

**16. Amendment of section 80G.**—In section 80G of the Income-tax, Act, in sub-section (4), with effect from the 1st day of April, 1978,—

(a) for the words "two hundred thousand rupees", the words "five hundred thousand reupees" shall be substituted ;

(b) the proviso shall be omitted.

**17. Amendment of section 80HH**—In section 80HH of the Income-tax Act, after sub-section (9), the follow ing sub-section thall be inserted with effect from the 1st day of April, 1978, namely :—

"(9A) Where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which section 80HHA applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under this section for the same or any other assessment year.".

**18. Insertion of new section 80HHA.**— In the Income-tax Act, after section 80HH, the following section shall be inserted with effect the 1st day of April, 1978, namely :—

'80HHA. **Deduction in respect of profits and gains from newly established small-scale industrial undertakings in certain areas.**—(1)Where the gross total income of an assessee includes any profits and gains derived from a small-scale industrial undertaking to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed , in computing the total income of the assessee, deduction from such profits and gains of an amount equal to twenty per cent thereof.

(2) This section applies to any small-scale industrial undertaking which fulfils all the following conditions, namely :—

(i) it begins to manufacture or produce articles after the 30th day of September, 1977 in any rural area ;

(ii) it is not formed by the splitting up, or the reconstruction, of a business already in existence :

Provided that this condition shall not apply in respect of any small-scale idustrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section ;

(iii) it is not formed by the transfer to a new business of machinery of plant previously used for any purpose ;

(iv) it employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power.

*Explanation.*—Where in the case of a small-scale industrial undertaking, any machinery or plant or any part thereof previously used for any purpose is transferred to a new business and the total value of the machinery or plant or part so transferred does not exceed twenty per cent of the total value of the machinery or plant used in the business, then, for the purposes of caluse (iii) of

this sub-section, the condition specified therein shall be deemed to have been fulfilled.

(*3*) The deduction specified in sub-section (*1*) shall be allowed in computing the total income in respect of each of the ten assessment years beginning with the assessment year relevant to the previous year in which the small-scale industrial undertaking begins to manufacture or produce articles.

(*4*) Where the assessee is a person, other than a company or a co-operative society, the deduction under sub-section (*1*) shall not be admissible unless the accounts of the small-scale industrial undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by an accountant as defined in the *Explanation* below sub-section (*2*) of section 288 and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant.

(*5*) The provisions of sub-sections (*6*) and (*7*) of section 80HH shall, so far as may be, apply in relation to the computation of the profits and gains of a small-scale industrial undertaking for the purposes of the deduction under this section as they apply in relation to the computation of the profits and gains of an industrial undertaking for the purposes of the deduction under that section.

(*6*) In a case where the assessee is entitled also to the deduction under section 80J in relation to the profits and gains of a small-scale industrial undertaking to which this section applies, effect shall first be given to the provisions of this section.

(*7*) Where a deduction in relation to the profits and gains of a small-scale industrial undertaking to which section 80HH applies is claimed and allowed under that section for any assessment year, deduction in relation to such profits and gains shall not be allowed under this section for the same or any other assessment year.

(*8*) Nothing contained in this section shall apply in relation to any small-scale industrial undertaking engaged in mining.

*Explanation.*—For the purposes of this section,—

(*a*) "rural area" shall have the same meaning as in clause (*b*) of the *Explanation* to sub-section (*1*) of section 35CC;

(*b*) an industrial undertaking shall be deemed to be a small-scale industrial undertaking, if the aggregate value of the machinery and plant (other than tools, jigs, dies and moulds) installed, as on the last day of the previous year, for the purposes of the business of the undertaking does not exceed ten lakh rupees; and for this purpose the value of any machinery or plant shall be,—

(*i*) in the case of any machinery or plant owned by the assessee, the actual cost thereof to the assessee; and

(*ii*) in the case of any machinery or plant hired by the assessee, the actual cost thereof as in the case of the owner of such machinery or plant.".

**19. Substitution of new section for section 80RRA.**—For section 80RRA of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 1978, namely:—

'80RRA. **Deduction in respect of remuneration received for services rendered outside India.**—(*1*) Where the gross total income of an individual who is a citizen of India includes any remuneration received by him in foreign currency from any employer (being a foreign employer or an Indian concern) for any service rendered by him outside India, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the individual, a deduction from such remuneration of an amount equal to fifty per cent thereof :

Provided that where the individual renders continuous service outside India under or for such employer for a period exceeding thirty-six months, no deduction under this section shall be allowed in respect of the remuneration for such service relating to any period after the expiry of the thirty-six months aforesaid.

(*2*) The deduction under this section shall be allowed—

(*i*) in the case of an individual who is or was, immediately before undertaking such service, in the employment of the Central Government or any State Government, only if such service is sponsored by the Central Government ;

(*ii*) in the case of any other individual, only if he is a technician and the terms and conditions of his service outside India are approved in this behalf by the Central Government or the prescribed authority.

*Explanation.*—For the purposes of this section—

(*a*) "foreign currency" shall have the meaning assigned to it in the Foreign Exchange Regulation Act, 1973 (46 of 1973).

(*b*) "foreign employer" means,—

(*i*) the Government of a foreign State ; or

(*ii*) a foreign enterprise ; or

(*iii*) any association or body established outside India ;

(*c*) "technician" means a person having specialised knowledge and experience in—

(*i*) constructional or manufacturing operations or mining or the generation or distribution of electricity or any other form of power; or

(*ii*) agriculture, animal husbandry, dairy farming deep sea fishing or ship building; or

(*iii*) public administration or industrial or business management ; or

(*iv*) accountancy ; or

(*v*) any field of natural or applied science (including medical science) or social science ; or

(*vi*) any other field which the Board may prescribe in this behalf, who is employed in a capacity in which such specialised knowledge and experience are actually utilised.'

**20. Amendment of section 104.** In section 104 of the Income-tax Act, for sub-section (*4*), the following sub-section and *Explanation* shall be substituted with effect from the 1st day of April, 1978, namely:—

"(*4*) Without prejudice to the provisions of section 108, nothing contained in this section shall apply to—

(*a*) an Indian company whose business consists mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power ;

(*b*) a company which is neither an Indian company nor a company which has made the prescribed arrangements for the declaration and payment of dividends within India.

*Explanation.*—For the purposes of clause (*a*) of this sub-section, the business of a company shall be deemed to consist mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power, if the income attributable to any of the aforesaid activities included in its gross total income for the relevant previous year is not less than fifty-one per cent of such total income.".

**21. Amendment of section 109.** In Section 109 of the Income-tax Act, with effect from the 1st day of April, 1978,—

(*a*) clause (*ia*) shall be omitted ;

(*b*) in clause (*iii*),—

(*i*) in sub-clause (*1*), for the words "an industrial company or a consultancy service company", the words "a consultancy service company" shall be substituted;

(*ii*) for sub-clause (*3*) of the following sub-clause shall be substituted namely :—

"(3) in the case of an Indian company, not being an Indian company referred to in clause (*a*) of sub-section (*4*) of section 104 or a consultancy service company, a part of whose gross total income consists of profits and gains attributable to—

(*i*) the business of construction of ships or of manufacture or processing of goods or of mining or of generation or distribution of electricity or any other form of power ; or

(*ii*) the business of provision of technical know-how, or of rendering services in connection with the provision of technical know-how, to other persons—

(*a*) in relation to that part of its gross total income as is attributable to the business referred to in item (*i*) of this sub-clause ..... *Nil*;

(*b*) in relation to that part of its gross total income as is attributable to the business referred to in item (*ii*) of this sub-clause..... 45 %,

(*c*) in relation to the remaining part of its gross total income—

(*2*) if it is an investment company or a company which satisfies the conditions specified in sub-clause (*4*)(*a*) of this clause ..... 90%;

(2) in any other case.. ..... 60%.

*Explanation.*—The provisions of this Chapter shall apply as if each of the aforesaid parts of the gross total income of the company were the gross total income of the company in relation to that part and as if the amount of dividends actually distributed and the distributable income were also similarly apportioned for the purposes of section 104 and this section;".

**22. Amendment of section 115A.** In section 115A of the Income-tax Act, with effect from the 1st day of April, 1978,—

(*a*) in sub-section (*1*), for the words, brackets and figure "Subject to the provisions of sub-section (*2*)", the words, brackets, figures and

letter "Subject to the provisions of sub-sections (*1A*) and (*2*)" shall be substituted;

(*b*) after sub-section (*1*), the following sub-section shall be inserted, namely :—

'(*1A*) Where the royalty referred to in clause (*b*) of sub-section (*1*) is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book to an Indian concern, the provisions of sub-section (*1*) shall apply in relation to such royalty as if the words "and approved by the Central Government" occurring in the said clause had been omitted :

Provided that such book is on a subject, the books on which are permitted, according to the Import Trade Control Policy of the Government of India for the period commencing from the 1st day of April, 1977 and ending with the 31st day of March, 1978, to be imported into India under an Open General Licence.

*Explanation.*—In this sub-section, "Open General Licence" means an Open General Licence issued by the Central Government in pursuance of the Imports (Control) Order, 1955.'

**23. Amendment of section 155.** In Section 155 of the Income-tax Act, after sub-section (*10*), the following sub-section shall be inserted with effect from the 1st day of April, 1978, namely :—

"(*10A*) Where in the assessment for any year, a capital gain arising from the transfer of a capital asset, not being a short-term capital asset, is charged to tax and within a period of six months after the date of such transfer, the assessee has made any investment or deposit in any specified asset within the meaning of *Explanation* 1 to sub-section (*1*) of section 54E, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of the capital gain not chargeable to tax under the provisions of section 54E, and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (*7*) of that section being reckoned from the date of the assessment.".

**24. Amendment of section 194.** In section 194 of the Income-tax Act, with effect from the 1st day of October, 1977,—

(*a*) in the proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(*b*) before the proviso as so amended, the following proviso shall be inserted, namely:—

"Provided that no such deduction shall be made in the case of any shareholder, not being a company, if—

(*a*) the shareholder is resident in India ;

(*b*) the amount of such dividend does not exceed two hundred and fifty rupees ; and

(*c*) the shareholder furnishes to the person responsible for paying the dividend a statement in writing in the prescribed form and verified in the prescribed manner declaring that his estimated total income of the previous year in which such dividend is to be included under the provisions of section 8 will be less than the minimum liable to income-tax:".

**25. Insertion of new section 206B.** In the Income-tax Act, after section 206A and before the heading "C.—*Advance payment of tax*", the following section shall be inserted with effect from the 1st day of October, 1977, namely :—

"**206B. Person paying divident to certain residents without deduction of tax to furnish prescribed return.** Any person responsible for paying any dividend referred to in section 194 shall prepare, and within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form and verified in the prescribed manner, a return in writing showing—

(*a*) the name and address of every person who has furnished to him a statement under the first proviso to section 194 ;

(*b*) the amount of the dividend paid or distributed during the financial year to each such person ; and

(*c*) such other particulars as may be prescribed.".

**26. Amendment of section 208**—In section 208 of the Income-tax Act, in sub-section (*2*), for clause (*c*), the following clause shall be substituted with effect from the 1st day of September, 1977, namely :—

"(*c*) in any other case—Rs. 10,000.".

**27. Amendment of section 273.**—In section 273 of the Income-tax Act, with effect from the 1st day of September, 1977,—

(*a*) in clause (*a*), for the words and figures "has furnished under section 212", the words, brackets and figures "has furnished under sub-section (*1*) or sub-section (*2*) or sub-section (*3*) of section 212" shall be substituted ;

(*b*) after clause (*a*), the following clause shall be inserted, namely :—

"(*aa*) has furnished under sub-section (*3A*) of section 212 an estimate of the advance tax payable by him which he knew or had reason to believe to be untrue, or" ;

(*c*) after clause (*i*), the following clause shall be inserted, namely :—

"(*ia*) which, in the case referred to in clause (*aa*), shall not be less than ten per cent but shall not exceeed one and a half times the amount

by which the tax actually paid during the financial year immediately preceding the assessment year under the provisions of Chapter XVII-C falls short of seventy-five per cent of the assessed tax as defined in sub-section (*5*) of section 215 ;";

(*d*) the following *Explanation* shall be inserted at the end, namely :—

*Explanation.*—For the purposes of clause (*ia*), the amount paid by the assessee on or before the date extended by the Commissioner under the proviso to sub-section (*3A*) of section 212 shall, where the date so extended falls beyond the financial year immediately preceding the assessment year, also be regarded as tax actually paid during that financial year.".

**28. Insertion of new Eleventh Schedule.** In the Income-tax Act, after the Tenth Schedule, the following Schedule shall be inserted with effect from the 1st day of April, 1978, namely :—

'THE ELEVENTH SCHEDULE

(*See* section 32A)

*List of articles or things*

1. Beer, wine and other alcoholic spirits.
2. Tobacco and tobacco preparations, such as, cigars and cheroots, cigarettes, biris, smoking mixtures for pipes and cigarettes, chewing tobacco and snuff.
3. Cosmetics and toilet preparations.
4. Tooth paste, dental cream, tooth powder and soap.
5. Aerated waters in the manufacture of which blended flavouring concentrates in any form are used.
6. Confectionery and chocolates.
7. Gramophones, including record players, and gramophone records.
8. Broadcast television receiver sets ; radios (including transistor sets); radiograms and tape recorders (including cassette recorders and tape decks).
9. Cinematograph films and projectors.
10. Photographic apparatus and goods.
11. Electric fans.
12. Domestic electrical appliances, not falling under any other item in this list.

*Explanation.*—"Domestic electrical appliances" means electrical appliances normally used in the household and similar appliances used in places, such as, hotels, restaurants, hostels, offices, educational institutions and hospitals.

13. Household furniture, utensils, crockery and cutlery not falling under any other item in this list.
14. Pressure cookers.
15. Vacuum flasks and other vacuum vessels.
16. Tableware and sanitaryware.
17. Glass and glassware.
18. Chinaware and porcelainware.
19. Mosaic tiles and glazed tiles.
20. Organic surface active agents; surface active preparations and washing preparations whether or not containing soap.
21. Synthetic detergents.
22. Office machines and apparatus such as typewriters, calculating machines, cash registering machines, cheque writing machines, intercom machines and teleprinters.

*Explanation.*—The expression "Office machines and apparatus" includes all machines and apparatus used in offices, shops, factories, workshops, educational institutions, railway stations, hotels and restaurants for doing office work, for data processing and for transmission and reception of messages.

23. Steel furniture, whether made partly or wholly of steel.
24. Safes, strong boxes, cash and deed boxes and strong room doors.
25. Latex foam sponge and polyurethane foam.
26. Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers.
27. Crown corks or other fittings of cork, rubber, polyethylene or any other material.
28. Pilfer-proof caps for packaging or other fittings of cork, rubber, polyethylene or any other material.
29. Amplifiers or any other apparatus used for addressing the public.'.

**29. Consequential amendments to certain sections.**—(*1*) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely :—

(*a*) in section 44D, in the *Explanation*,—

(*i*) in clause (*a*), for the words, brackets and figures "the *Explanation* to clause (*vii*) of sub-section (*1*) of section 9", the words, figures and brackets "*Explanation 2* to clause (*vii*) of sub-section (*1*) of section 9" shall be substituted;

(*ii*) in clause (*c*), for the words, brackets and figures "the *Explanation* to clause (*vi*) of sub-section (*1*) of section 9", the words, figures and brackets "*Explanation 2* to clause (*vi*) of sub-section (*1*) of section 9" shall be substituted;

(*b*) in section 115A, in the *Explanation* below sub-section (*1*),—

(*i*) in clause (*a*), for the words, brackets and figures "the *Explanation* to clause (*vii*) of sub-section (*1*) of section 9", the words, figures and brackets "*Explanation 2* to clause (*vii*) of sub-section (*1*) of section 9" shall be substituted;

(*ii*) in clause (*c*), for the words, brackets and figures "the *Explanation* to clause (*vi*) of sub-section (*1*) of section 9", the words, figures and bracket "*Explanation 2* to clause (*vi*) of sub-section (*1*) of section 9" shall be substituted.

(*2*) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1978, namely :—

(*a*) in section 45, for the figures, letters and words "54B and 54D", the figures, letters and word "54B, 54D and 54E" shall be substituted;

(*b*) in sub-section (*3*) of section 80A, after the word, figures and letters "section 80HH", the words, figures and letters "or section 80HHA" shall be inserted;

(*c*) in section 80J, after the word, figures and letters "section 80HH", at both the places where they occur, the words, figures and letters "or section 80HHA" shall be inserted;

(*d*) in sub-section (3) of section 80P,—

(*i*) for the words, figures and letters "section 80HH or section 80J", the words, figures and letters "section 80HH or section 80HHA or section 80J" shall be substituted;

(*ii*) for the words, figures and letters "section 80HH, section 80J", the words, figures and letters "section 80HH, section 80HHA, section 80J" shall be substituted;

(*e*) in sub-section (2) of section 80QQ,—

(*i*) for the words, figures and letters "section 80HH or section 80J", the words, figures and letters "section 80HH or section 80HHA or section 80J" shall be substituted;

(*ii*) for the words, figures and letters "section 80HH, section 80J", the words, figures and letters "section 80HH, section 80HHA, section 80J" shall be substituted;

(*f*) in the Ninth Schedule, for the brackets, words, figures and letters "[*See* section 32(1)(*vi*) and section 32A(2)(*b*)(*ii*)]", the brackets, words, figures and letters "[*See* section 32(1)(*vi*) and section 80M (1)(*a*)(*i*)]" shall be substituted.

*Wealth-tax*

**30. Amendment of Act 27 of 1957.**—In the Wealth-tax Act, 1957, for Part I of Schedule I [being the Part as substituted, with effect from the 1st day of April, 1977, by sub-clause (*a*) of clause (6) of section 27 of the Finance Act, 1976, (66 of 1976)] the following Part shall be substituted, namely :—

"PART I

(1) In the case of every individual or Hindu undivided family, not being a Hindu undivided family to which item (2) of this Part applies,—

| | *Rate of tax* |
|---|---|
| (*a*) Where the net wealth does not exceed Rs. 2,50,000 | ½ per cent of the net wealth; |
| (*b*) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | Rs. 1,250 *plus* 1 per cent of the amount by which the net wealth exceeds Rs. 2,50,000; |
| (*c*) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 3,750 *plus* 2 per cent of the amount by which the net wealth exceeds Rs. 5,00,000; |
| (*d*) where the net wealth exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000 | Rs. 13,750 *plus* 2½ per cent of the amount by which the net wealth exceeds Rs. 10,00,000; |
| (*e*) where the net wealth exceeds Rs. 15,00,000 | Rs. 26,250 *plus* 3½ per cent of the amount by which the net wealth exceeds Rs. 15,00,000: |

Provided that for the purposes of this item,—

(*i*) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(*ii*) the wealth-tax payable shall, in no case, exceed 5 per cent of the amount by which the net wealth exceeds Rs. 1,00,000.

(*2*) In the case of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000,—

| | *Rate of tax* |
|---|---|
| (*a*) where the net wealth does not exceed Rs. 2,50,000 | 1½ per cent of the net wealth; |
| (*b*) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | Rs. 3,750 *puls* 2 per cent of the amount by which the net wealth exceeds Rs. 2,50,000; |
| (*c*) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 | Rs. 8,750 *plus* 2½ per cent of the amount by which the net wealth exceeds Rs. 5,00,000; |
| (*d*) where the net wealth exceeds Rs. 10,00,000 | Rs. 21,250 *puls* 3½ per cent of the amount by which net wealth exceeds Rs. 10,00,000; |

## CHAPTER IV

INDIRECT TAXES

**31. Amendment of Act 51 of 1975.**—The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

**32. Amendment of Act 1 of 1944.**—The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

**33. Amendment of Act 58 of 1957.**—The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

## CHAPTER V

MISCELLANEOUS]

**34. Amendment of Act 61 of 1956.**—In the Khadi and Village Industries Commission Act, 1956, in Chapter V, before section 25, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely :—

"24A. **Exemption from liability to pay income-tax.**—Notwithstanding anything contained in the Income-tax Act, 1961, (43 of 1961.) the Commission shall not be liable to pay any income-tax on its income, profits or gains.".

**35. Amendment of Act 21 of 1973.**—In section 23 of the Finance Act, 1973, for the words "four previous years", the words "six previous years" shall be substituted.

**36. Amendment of Act 38 of 1974.**—In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

(*a*) in section 3,—

(*i*) in sub-section (*1*), for the words, figures and letters "for the assessment year commencing on the 1st day of April, 1975, the assessment year commencing on the 1st day of April, 1976 and the assessment year comencing on the 1st day of April, 1977.", the words, figures, letters and brackets "for the assessment year commencing on the 1st day of April, 1975 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1980)." shall be substituted;

(*ii*) after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of September, 1977, namely :—

"(*3*) Notwithstanding anything contained in sub-section (*1*),—

(*a*) an individual specified in sub-clause (*i*) of clause (*a*) of sub-section (*2*), or

(*b*) any person specified in clause (*b*) of sub-section (*2*) who is assessable under the Income-tax Act in respect of the total income of the individual aforesaid,

shall not be liable to make any compulsory deposit for any assessment year where, in either case, such individual is more than seventy years of age on the first day of the financial year immediately preceding that assessment year." ;

(*b*) in section 4, in sub-section (*1*), for clause (*ii*), the following clause shall be substituted, namely:—

"(*ii*) for the assessment year commencing on the Ist day of April, 1977 and every subsequent assessment year (not being an assessment year commencing on or after the Ist day of April, 1980), at the rates specified in paragraph B of the Schedule."

**37. Amendment of Act 47 of 1974.**—In the Oil Industry (Development) Act, 1974 in Chapter V, before section 23, the following section shall be inserted and shall be deemed always to have been inserted, namely:—

"**22A. Exemption from liability to pay income-tax.**— Notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961) the Board shall not be liable to pay any income-tax on its income, profits or gains."

**38. Amendment of Act 8 of 1976.**—In the Voluntary Disclosure of Income and Wealth Act, 1976, with effect from the 1st day of April, 1976,—

(*a*) in section 14,—

(*i*) in sub-section (*5*), in the *Explanation*, for the words "For the purposes of this sub-section", the words, brackets, figure and letter "For the purposes of this sub-section and sub-section (*5A*)" shall be deemed to have been substituted ;

(*ii*) after sub-section (*5*), the following sub-sections shall be deemed to have been inserted, namely:—

"(*5A*) A declarant who has not paid, in accordance with the provisions of section 5, the tax chargeable in respect of the income of the previous year or years for which the declaration has been made shall, notwithstanding anything contained in sub-section (*5*) be entitled to the immunity provided under sub-section (*1*) if, before the Ist day of January, 1978, the declarant—

(*i*) pays the amount of such tax remaining unpaid ; and

(*ii*) pays simple interest at the rate of twelve per cent. per annum

on the amount of such tax remaining unpaid on 31st day of March, 1976 from the 1st day of April, 1976 to the date of payment of such tax.

(*5B*) The provisions of the Income-tax Act and any rules made thereunder shall, so far as may be, apply to the interest payable under sub-section (*5A*) as if such interest were interest payable under sub-section (*2*) of section 220 of that Act.";

(*iii*) in sub-section (*6*), for the words, figures and brackets "in accordance with the provisions of section 5, read with sub-section (*5*) of this section", the words figures, brackets and letter "in accordance with the provisions of section 5, read with sub-section (*5*) or, as the case may be, in accordance with the provisions of sub-section (*5A*)" shall be deemed to have been substituted;

(b) in section 15,—

(*i*) in sub-section (*5*) in the *Explanation*, for the words "For the purposes of this sub-section", the words, brackets, figure and letter "For the purposes of this sub-section and sub-section (*5A*)" shall be deemed to have been substituted;

(*ii*) after sub-section (*5*), the following sub-sections shall be deemed to have been inserted, namely:—

"(*5A*) A declarant—

(a) who has not paid, in accordance with the provisions of section 5, the wealth-tax chargeable in respect of the net wealth for the assessment year or years for which the declaration has been made ; or

(b) who has not invested in the securities referred to in sub-section (*3*) of section 3 within the time specified in sub-section (*4*) of section 5 the sum specified in sub-section (*6*) ; or

(c) who has neither so paid such wealth-tax nor so invested such sum, shall, notwithstanding anything contained in sub-section (*5*), be entitled to the immunity provided under sub-section (1), if the declarant —

(*i*) in a case falling under clause (a), pays before the 1st day of January, 1978 (hereafter in this sub-section referred to as the said date) the amount of such wealth-tax remaining unpaid and also simple interest at the rate of twelve per cent per annum on the amount of such wealth-tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such wealth-tax;

(*ii*) in a case falling under clause (b), invests before the said date in the securities aforesaid the sum specified in sub-section (*6*) or as the case may be, the amount which falls short of the sum required to be invested;

(*iii*) in a case falling under clause (c), pays before the said date the amount of such wealth-tax remaining unpaid and also simple interest at the rate of twelve per cent, per annum on the amount of wealth-tax remaining unpaid on the 31st day of March, 1976, from the 1st day of April, 1976 to the date of payment of such wealth-tax and invests before the said date in the securities aforesaid the sum specified in sub-section (*6*) or, as the case may be, the amount which falls short of the sum required to be invested.

(*5B*) The provisions of the Wealth-tax Act and any rules made thereunder shall, so far as may be, apply to the interest payable under sub-section (5A) as if such interest were interest payable under sub-section (*2*) of section 31 of the Wealth-tax Act." ;

(*iii*) in sub-section (*7*), for the words, figures and brackets "in accordance with the provisions of section 5 read with sub-section (*5*) of this section", the words, figures, brackets and letter "in accordance with the provisions of section 5 read with sub-section (*5*) or, as the case may be, in accordance with the provisions of sub-section (*5A*)" shall be deemed to have been substituted.

**39. Amendment of Income-tax Act, etc. to provide for a new appellate authority thereunder.**—(*1*) The amendments directed in the Fifth Schedule, being amendments to provide for a new appellate authority under the Income-tax Act, the Wealth-tax Act, 1957 (27 of 1957) the Gift-tax Act 1958 (18 of 1958) the Companies (Profits) Surtax Act, 1964 (7 of 1964) and the Interest-tax Act, 1974 (45 of 1974) and for matters connected therewith, shall be made in the said Acts.

(*2*) For the removal of doubts it is hereby declared that any action required to be taken, after the commencement of this section, in relation to any appeal disposed of by an Appellate Assistant Commissioner or a Commissioner before such commencement, under any Act referred to in sub-section (*1*), may be taken as if the amendments directed to be made in that Act by sub-section (*1*) had not been made.

(*3*) This section shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

**40. Power to exempt feature films, etc., from payment of exise duty.**—(*1*) The Central Government may by notification in the Official Gazette, exempt retrospectively from a date not earlier than the 18th day of June, 1977, subject to such conditions as may be specified in the notification, cinematograph films,

exposed, falling under Item No. 37 in the First Schedule to the Central Excises Act, from the whole or any part of the duty levialbe thereon under that Act.

(2) The provisions of the Central Excises Act and the rules made thereunder shall apply in relation to any notification issued under sub-section (1) as they apply in relation to any notification issued under rule 8 of the said rules.

41. *Repeal.* Sections 2 and 4 of the Finance Act, 1977 (11 of 1977) are hereby repaeled and shall be deemed never to have been enacted.

## THE FIRST SCHEDULE

(*See* section 2)

### PART I

INCOME-TAX AND SURCHARGE ON INCOME-TAX

*Paragrapgh A*

*Sub-Paragraph I*

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, where incorporated or not, or every artificial juridical persons referred to in sub-clause (*vii*) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000 | *Nil;* |
| (2) Where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 15 per cent of the amount by which the total income exceeds Rs. 8,000; |
| (3) Where the total income exceeds Rs. 1,5000 but does not exceed Rs. 20,000 | Rs. 1,050 *plus* 18 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 1,950 *plus* 25 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 3,200 *plus* 30 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 4,700 *plus* 40 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 12,700 *plus* 50 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 *plus* 55 per cent of the amount by which the total income exceeds Rs. 70,000; |
| (9) where the total income exceeds Rs. 1,00,000 | Rs. 39,200 *plus* 60 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1977 exceeds Rs. 8,000,—

*Rate of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000 | *Nil;* |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 18 per cent of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,260 *plus* 25 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,510 *plus* 30 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,010 *plus* 40 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total iccome exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,010 *plus* 50 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 16,010 *plus* 55 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 | Rs. 27,010 *plus* 60 per cent of the amount by which the total income exceeds Rs. 70,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 15 per cent of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1500 *plus* 25 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000. | Rs. 4,000 *plus* 40 per cent of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten pen cent of such income-tax.

*Paragraph C*

*Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | *Nil;* |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 5 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 *plus* 7 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 *plus* 15 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 10,000 *plus* 24 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

*Sub-Paragraph II*

In the case of every registered firm whose toal income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | *Nil;* |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 4 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 600 *plus* 7 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs.50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 *plus* 13 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 8,850 *plus* 22 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

*Explanation*—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 50 per cent.

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten percent of such income-tax.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

| | |
|---|---|
| (i) in a case where the total income does not exceed Rs. 1,00,000 | 45 per cent of the total income; |
| (ii) in a case where the total income exceeds Rs. 1,00,000 | 55 per cent of the total income; |

(2) where the company is not a company in which the public are substantially interested,—

| | |
|---|---|
| (i) in the case of an indstrial company,— | |
| (a) where the total income does not exceed Rs. 2,00,000 | 55 per cent of the total income; |
| (b) where the total income exceeds Rs. 2,00,000 | 60 per cent of the total income; |
| (ii) in any other case | 65 per cent of the total income; |

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(*a*) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(*b*) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000 shall not exceed the aggregate of—

(*a*) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(*b*) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(*a*) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(*b*) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976.

and where such agreement has, in either case, been approved by the Central Government. 50 per cent;

(ii) on the balance, if any, of the total income 70 per cent.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

## PART II

*Rates for deduction of tax at source in certain cases*

In every case in which under the provisions of sections 193, 194 194A, 194B, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction at the following rates:—

| | Income-tax | |
|---|---|---|
| | Rate of income-tax | Rate of surcharge |
| 1. In the case of a person other than a company— | | |
| (*a*) where the person is resident in India— | | |
| (*i*) on income by way of interest other than "Interest on securities" | 10 per cent. | *Nil;* |
| (*ii*) on income by way of winnings from lotteries and crossword puzzles | 30 per cent. | 4.5 per cent; |
| (*iii*) on income by way of insurance commission | 10 per cent. | *Nil;* |
| (*iv*) on any other income (excluding interest payable on a tax-free security). | 20 per cent. | 3 per cent; |
| (*b*) where the person is not resident in India— | | |
| (*i*) on the whole income (excluding interest payable on a tax-free security). | income-tax at 30 per cent and surcharge at 4.5 per cent. of the amount of the income, or income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher; | |
| (*ii*) on income by way of interest payable on a tax-free security. | 15 per cent. | 2.25 per cent. |
| 2. In the case of a company— | | |
| (*a*) where the company is a domestic company— | | |
| (*i*) on income by way of interest other than "Interest on securities" | 20 per cent. | 1 per cent. |
| (*ii*) on any other income (excluding interest payable on a tax-free security) | 22 per cent. | 1 per cent.; |
| (*b*) where the company is not a domestic company— | | |
| (*i*) on income by way of dividends payable by any domestic company. | 25 per cent. | *Nil;* |
| (*ii*) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights(including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (*IA*) of section 115 A of the Income-tax Act, to the Indian concern. | 40 per cent. | *Nil;* |
| (*iii*) on income by way of royalty [not being royalty of the nature referred to in sub-item (*b*)(*ii*)] payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government,— | | |
| (*A*) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976. | 50 per cent. | 2.5 per cent; |
| (*B*) where the agreement is made after the 31st day of March, 1976— | | |
| (1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, or trade mark or similar property. | 20 per cent. | *Nil;* |
| (2) on the balance, if any, of such income | 40 per cent. | *Nil;* |
| (*iv*) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government— | | |
| (*A*) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976. | 50 per cent. | 2.5 per cent; |
| (*B*) where the agreement is made after the 31st day of March, 1976. | 40 per cent. | *Nil;* |
| (*v*) on income by way of interest payable on a tax-free security. | 44 per cent. | 2.2 per cent; |
| (*vi*) on any other income | 70 per cent. | 3.5 per cent. |

## PART III

*Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".*

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries' or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVIIC of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

*Paragraph A*

*Sub-Paragraph I*

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals whether incorporated or not, or every artificial juridical person referred to in sub-clause (*vii*) of clause(31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000. | *Nil;* |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000. | 15 per cent of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000. | Rs. 1,050 *plus* 18 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000. | Rs. 1,950 *plus* 25 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000. | Rs. 3,200 *plus* 30 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000. | Rs. 4,700 *plus* 40 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000. | Rs. 12,700 *plus* 50 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the totalincome exceeds Rs. 70,000 but does not exceed Rs. 1,00,000. | Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000 |
| (9) where the total income exceeds Rs. 1,00,000. | Rs. 39,200 *plus* 60 per cent of the amount by which the total income exceeds Rs. 1,00,000; |

Provided that for the purposes of this Sub-Paragraph,—

(*i*) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(*ii*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,540, the income-tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surchrge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1978 exceeds Rs. 10,000,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 8,000. | *Nil;* |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000. | 18 per cent of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,260 *plus* 25 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000. | Rs. 2,510 *plus* 30 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000. | Rs. 4,010 *plus* 40 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000. | Rs. 6,010 *plus* 50 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 16,010 *plus* 55 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000. | Rs. 27,010 *plus* 60 per cent of the amount by which the total income exceeds Rs. 70,000; |

Provided that for the purposes of this Sub-Paragraph,—

(*i*) no income-tax shall be payable on a total income not exceeding Rs. 10,000 ;

(*ii*) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Paragraph B*

In the case of every co-operative society,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | 15 per cent of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000. | Rs. 1,500 *plus* 25 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000. | Rs. 4,000 *plus* 40 per cent of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Paragraph C*

*Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | *Nil* ; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000. | 5 per cent of the amount by which the total income exceeds Rs. 10,000 ; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000. | Rs. 750 *plus* 7 per cent of the amount by which the total income exceeds Rs. 25,000 ; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000. | Rs. 2,500 *plus* 15 per cent of the amount by which the total income exceeds Rs. 50,000 ; |
| (5) where the total income exceeds Rs. 1,00,000. | Rs. 10,000 *plus* 24 per cent of the amount by which the total income exceeds Rs. 1,00,000 |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent, of such income-tax.

*Sub-Paragraph II*

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

*Rates of income-tax*

| | |
|---|---|
| (1) where the total income does not exceed Rs. 10,000 | *Nil* ; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000. | 4 per cent of the amount by which the total income exceeds Rs. 10,000 ; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000. | Rs. 600 *plus* 7 per cent of the amount by which the total income exceeds Rs. 25,000 ; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000. | Rs. 2,350 *plus* 13 per cent of the amount by which the total income exceeds Rs. 50,000 ; |
| (5) where the total income exceeds Rs. 1,00,000. | Rs. 8,850 *plus* 22 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Explanation* —For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act.

*Paragraph D*

In the case of every local authority,—

*Rate of income-tax*

| | |
|---|---|
| On the whole of the total income | 50 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Paragraph E*

In the case of a company,—

*Rates of income-tax*

I. In the case of a domestic company,—

| | | |
|---|---|---|
| (1) | where the company is a company in which the public are substantially interested,— | |
| | (*i*) in a case where the total income does not exceed Rs. 1,00,000. | 45 per cent of the total income; |
| | (*ii*) in a case where the total income exceeds Rs. 1,00,000. | 55 per cent of the total income; |
| (2) | where the company is not a company in which the public are substantially interested,— | |
| | (*i*) in the case of an industrial company,— | |
| | (*a*) where the total income does not exceed Rs. 2,00,000 | 55 per cent of the total income; |
| | (*b*) where the total income exceeds Rs. 2,00,000. | 60 per cent of the total income; |
| | (*ii*) in any other case. | 65 per cent of the total income; |

Provided that—

(*i*) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 , shall not exceed the aggregate of—

(*a*) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(*b*) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

(*ii*) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(*a*) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(*b*) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company :—

| | |
|---|---|
| (*i*) on so much of the total income as consists of— | |
| (*a*) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or | |
| (*b*) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976. | |
| and where such agreement has, in either case, been approved by the Central Government | 50 per cent; |
| (ii) on the balance, if any, of the total income. | 70 per cent. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

PART IV

[*See* section 2(7)(*e*)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

*Rule* 1.—Agricultural income of the nature referred to in sub-clause (*a*) of clause (1) of section 2 of the Income-tax Act shall be comput d as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall so far as may be , apply accordingly :

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be constructed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule* 2.—Agricultural income of the nature referred to in sub-clause (*b*) or sub-clause (*c*) of clause (1) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof] 41, 43 and 43A of the Income-tax Act shall so far as may be , apply accordingly.

*Rule* 3.—Agricultural income of the nature referred to in sub-clause (*c*) of clause (1) of section 2 of the Income-tax Act being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall so far as may be apply accordingly :

Provided that sub-section (2) of the said section 23 shall apply sub-ject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

*Rule* 4.—Notwithstanding anything contained in any other provisions of these rules in a case where the assessee derives incom from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty percent of such income shall be regarded as the agricultural income of the assessee.

*Rule* 5.—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (*b*) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the maner laid down in sub-section (1) sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule* 6.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agrciultural income, then the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

*Rule* 7.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income :

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (*b*) of section 183 of the Income-tax Act or is a member of an association of persons of body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

*Rule* 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

*Rule* 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1977 any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976,

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, and

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1977.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or, if bys virtue of any provision of the Income-tax Act, Income-tax is to be charged in respect of the income of a period other than that previou year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any

one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, is a loss, for then the purposes of sub-section (6) of section 2 of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April 1976, or the 1st day of April, 1977,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any,such loss has not been set of against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, or the 1st day of April, 1977,

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, and

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or as the case may be sub-rule (2).

(5) Notwithstanding anything contained in this rule no loss which has not been determined by the Income-tax Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act 1974 (20 of 1974) or the First Schedule to the Finance Act, 1975 25 of 1975 or of the First Schedule to the Finance Act 1976 66 of 1976 shall be set off under sub-rule (1) or the case may be sub-rule (2).

*Rule* 10.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

*Rule* 11.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288 A relating to rounding off of income) shall with the necessary modifications apply in relation to the computation of the net agricultural incomeof the assessee as they apply in relation to the assessment of the total income.

*Rule* 12.—For the purposes of computing the net agricultural income of the assessee the Income-tax Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

(*See* section 31)

### PART I

In the First Schedule to the Customs Tariff Act,—

(*i*) in sub-heading No. (3) of Heading No. 37.01/08 for the entry in column (3) the entry "40% *ad valorem*" shall be substituted

(*ii*) in Heading No. 51.01/03 for the entry in column (3) the entry "100% *plus* Rs. 30 per kilogram" shall be substituted;

(*iii*) in sub-heading No. (2) of Heading No. 53.01/05 for the entry in column (3) the entry "60%" shall be substituted ;

(*iv*) in Heading No. 56.01/04 for the entry in column (3) the entry "140%" shall be substituted;

(*v*) in Heading No. 56.05/06 for the entry in column (3) the entry "100% *plus* Rs. 30 per kilogram" shall be substituted ;

(*vi*) in Heading No. 69.09 for the entry in column (3) the entry "100M" shall be substituted;

(*vii*) in sub-heading No. (2) of Heading No. 76.03/04 for the entry in column (3) the entry "100%" shall be substituted ;

(*viii*) in sub-heading No. (1) of Heading No. 84.51/55 for the entry in column (3) the entry "100%" shall be substituted ;

(*ix*) in Heading No. 85.01 —

(1) in sub-heading No. (2) for the entry in column (3) the entry "100%" shall be substituted ;

(2) in sub-heading No. (3) for the entry in column (3) the entry "100%" shall be substituted ;

(*x*) in Heading No. 85.13, for the entry in column (3), the entry "100%" shall be substituted ;

(*xi*) in Heading No. 85.14, for the entry in column (3), the entry "100%" shall be substituted ;

(*xii*) in sub-heading No. (1) of Heading No. 85.15, for the entry in column (3), the entry "100%" shall be substituted ;

(*xiii*) in Heading No. 85.18/27,—

(1) in sub-heading No. (1), for the entry in column (3), the entry "100%" shall be substituted ;

(2) in sub-heading No. (2), for the entry in column (3), the entry "100%" shall be substituted ;

(*xiv*) in Heading No. 100.01, in column (2), for the words "All dutiable articles imported by a passenger as baggage", the words "All dutiable articles imported by a passenger, or a member of the crew, as baggage" shall be substituted ;

PART II

| Heading No. | Sub-heading No. and description of article | Rate of duty | | | Duration when rates of duty are protective |
|---|---|---|---|---|---|
| | | Standard | U.K. | Other Perferential Areas | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | In the First Schedule to the Customs Tariff Act,— | | | | |
| | (*i*) for Heading No. 85.02, the following Heading shall be substituted, namely :— | | | | |
| "85.02 | Electro-magnets ; permanents and articles of special materials for permanent magnets, being blanks of such magnets ; electromagnetic and permanent magnet chucks, clamps, vices and similar work holders ; electromagnetic clutches and couplings ; electromagnetic brakes ; electromagnetic lifting heads : | | | | |
| (1) | Not elsewhere specified | 40% | — | — | — |
| (2) | Ferrite permanent magnets and articles of ferrite for permanent magnets, being blanks of such magnets | 100% | — | — | —", |
| | (*ii*) for Heading No. 90.29, the following Heading shall be substituted, namely :— | | | | |
| "90.29 | Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading No. 90.23, 90.24, 90.26, 90.27, or 90.28 : | | | | |
| (1) | Not elsewhere specified | Rate of duty applicable to the main article of which they are parts or accessories. | | | — |
| (2) | Parts or accessories, containing thermionic valves or transistors or similar semi-conductor devices or electronic micro-circuits or capacitors other than paper capacitors. | 100% | — | — | —". |

## THE THIRD SCHEDULE

(*See* section 32)

### PART I

In the First Schedule to the Central Excises Act,—

(*i*) in Item No. 1A, for the entry in the second column against sub-item (1), the entry "Chewing gums." shall be substituted ;

(*ii*) in Item No. 1C, for the entry in the second column against sub-Item (2), the entry "Butter, whether pasteurised or not." shall be substituted ;

(*iii*) in Item No. 4,—

(a) under "I. *Unmanufactured tobacco*—", for each of the entries in the third column against sub-Items (1), (3) and (4), the entry "Twenty rupees." shall be substituted ;

(b) under "II. *Manufactured tobacco*—", for the entries in the third column against sub-Items (1), (2), (3) (*i*), (3) (*ii*) and (4), the entries "One hundred and seventy per cent *ad valorem.*", "Two hundred and seventy per cent. *ad valorem.*", "Four rupees and sixty paise per thousand.", "One rupee and sixty paise per thousand." and "Two hundred and twenty per cent. *ad valorem.*" shall, respectively, be substituted ;

(*iv*) in Item No. 14C, for the entry in the third column, the entry "Fifteen per cent. *ad valorem.*" shall be substituted ;

(*v*) in Item No. 14D, for the entry in the third column, the entry "Thirty per cent. *ad valorem*" shall be substituted ;

(*vi*) in Item No. 14DD, for the entry in the third column, the entry, "Twenty-five per cent. *ad valorem.*" shall be substituted ;

(*vii*) in Item No. 14F, for the entry in the third column, the entry "Sixty per cent. *ad valorem.*" shall be substituted ;

(*viii*) in Item No. 16A, for the entries in the third column, against sub-Items (1), (2) (3) and (4), the entries "Fifty per cent. *ad valorem.*" "Thirty-six per cent. *ad valorem.*", "Twenty-four per cent. *ad valorem.*" and "Twenty-four per cent. *ad valorem.*" shall, respectively, be substituted ;

(*ix*) in Item No. 16AA, for the entry in the third column, the entry "Five per cent. *ad valorem.*" shall be substituted ;

(*x*) in Item No. 16B, for the entry in the third column against sub-Item (*ii*), the entry "Twenty-seven and half per cent. *ad valorem.*" shall be substituted ;

(*xi*) in Item No. 17, for the entry in the third column against sub-Item (2), the entry "Forty per cent. *ad valorem.*" shall be substituted;

(*xii*) in Item No. 23, for the entry in the third column against sub-Item (2) the entry "Forty per cent, *ad valorem.*" shall be substituted ;

(*xiii*) in Item No. 26, for the entry in the third column, the entry "Three hundred and fifty per metric tonne." shall be substituted ;

(*xiv*) in Item No. 26A, for the entries in the third column against sub-Item (1), (1a), (2) and (3), the entries "Five thousand six hundred rupees per metric tonne.", "Five thousand six hundred rupees per metric tonne.", "Six thousand three hundred rupees per metric tonne." and "Twenty-eight per cent. *ad valorem*." shall, respectively, be substituted ;

(*xv*) in Item No. 26AA, for the entries in the third column against sub-Items (*i*), (*ia*), (*ii*), (*iii*), (*iv*) and (*v*) the entries "Three hundred and fifty rupees per metric tonne.", "Three hundred and fifty rupees per metric tonne.", "One thousand three hundred and fifty rupees per metric tonne.", "One thousand three hundred and fifty rupees per metric tonne.", "One thousand rupees per metric tonne *plus* the excise duty for the time being leviable on pig iron or steel ingots, as the case may be." and "Seven hundred and fifty rupees per metric tonne." shall, respectively, be substituted ;

(*xvi*) in Item No. 26B, for the entries in the third column against sub-Items (1), (2) and (3), the entries "Two thousand six hundred and twenty-five rupees per metric tonne.", "Three thousand one hundred and fifty rupees per metric tonne." and "Thirty-five per cent *ad valorem*." shall, respectively, be substituted ;

(*xvii*) in Item No. 27,—

'(a) for the entry in the second column against sub-Item (b), the following entry shall be substituted, namely :—

"Manufactures, the following, namely, plates, sheets, circle, strips, shapes and sections, in any form or size, not otherwise specified." ;

(b) for each of the entries in the third column against sub-Items (*a*)(*i*), (*a*)(*ii*), (*b*), (*c*), (*d*), (*e*) and (*f*), the entry "Fifty per cent. *ad valorem plus* two thousand rupees per metric tonne." shall be substituted ;

(*xviii*) in Item No. 33A,—

(a) in the second column, for the words and brackets "AND TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS)", the words and brackets " , TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS) AND TAPE PLAYERS (INCLUDING CASSETTE PLAYERS)" shall be substituted ;

(b) for the entry in the second column against sub-Item (3), the entry "Radiograms (including radio or transistor sets with extra space in cabinet for fitting in record players or record changers)." shall be substituted ;

(c) for each of the entries in the third column against sub-Items (2), (3) and (4), the entry "Thirty-five per cent. *ad valorem*." shall be substituted ;

(*xix*) Item No. 47 shall be omitted ;

(*xx*) Item No. 59 shall be omitted ;

(*xxi*) in Item No. 68, for the entry in the third column, the entry "Two per cent. *ad valorem*." shall be substituted.

## PART II

| Item No. | Description of goods | Rate of duty |
|---|---|---|
| (1) | (2) | (3) |
| | In the First Schedule to the Central Excises Act,— | |
| | (*i*) for Item No. 1D, the following Item shall be substituted, namely :— | |
| "1D | AERATED WATERS, WHETHER OR NOT FLAVOURED OR SWEETENED AND WHETHER OR NOT CONTAINING VEGETABLE OR FRUIT JUICE OR FRUIT PULP— | |
| | (1) Aerated waters which are only charged with carbon dioxide gas under pressure and which contain no other added ingredient. | Twenty-five per cent. *ad valorem*. |
| | (2) All others. | Fifty-five per cent. *ad valorem*."; |
| | (*ii*) for Item No. 14, the following Item shall be substituted, namely :— | |
| 14 | PIGMENTS, COLOURS, PAINTS, ENAMELS, VARNISHES, BLACKS AND CELLULOSE LACQUERS— | |
| 1. | (1) Pigments, colours, paints and enamels— | |
| | (*i*) Aluminium paste. | Ten per cent. *ad valorem*. |
| | (*ii*) Pigments and colours, not otherwise specified. | Five per cent. *ad valorem*. |
| | (2) Water paints— | |
| | (*i*) Dry distemper including cement based water paints. | Ten per cent. *ad valorem*. |
| | (*ii*) Oil-bound distemper. | Fifteen per cent. *ad valorem*. |
| | (*iii*) Water pigment finishes for leather. | Ten per cent. *ad valorem*. |
| | (*iv*) Plastic emulsion paints. | Fifteen per cent. *ad valorem*. |

| (1) | (2) | (3) |
|---|---|---|
| | (3) Oil paints and enamels— | |
| (*i*) | Tinting paste (Blue). | Ten per cent. *ad valorem*. |
| (*ii*) | Stiff paints. | Fifteen per cent. *ad valorem*. |
| (*iii*) | Ready-mixed paints and enamels. | Fifteen per cent. *ad valorem*. |
| | (4) Dipersed organic pigments ordinarily used for the printing of textiles, whether in the form of powder, paste, or in emulsion. | Ten per cent. *ad valorem*. |
| | (5) Paints and enamels, not otherwise specified. | Fifteen per cent. *ad valorem*. |
| II. | Varnishes and blacks— | |
| (*i*) | Varnishes. | Fifteen per cent. *ad valorem*. |
| (*ii*) | Bituminous and coal-tar blacks. | Five per cent. *ad valorem*. |
| III. | Cellulose lacquers— | |
| (*i*) | Nitrocellulose lacquers, clear and pigmented and nitrocellulose ancillaries in liquid, semisolid or pasty form. | Fifteen per cent. *ad valorem*. |
| (*ii*) | Cellulose lacquers, not otherwise specified. | Fifteen per cent. *ad valorem*. |
| | *Explanation.*—This Item does not include carbon black."; | |
| (*iii*) | for Item No. 14H, the following Item shall be substituted, namely :— | |
| "14H. | GASES, INCLUDING LIQUEFIED OR SOLIDIFIED GASES, THE FOLLOWING, NAMELY :— | |
| (*i*) | Oxygen. | Twelve per cent. *ad valorem*. |
| (*ii*) | Chlorine. | Twelve per cent. *ad valorem*. |
| (*iii*) | Ammonia. | Twelve per cent. *ad valorem*. |
| (*iv*) | Carbonic acid (Carbon dioxide). | Rupee one and twenty paise per kilogram. |
| (*v*) | Refrigerant gases, not otherwise specified, such as sulphur dioxide and freon. | Twenty-four per cent. *ad valorem*. |
| (*vi*) | Acetylene (whether in dissolved condition or not). | Twelve per cent. *ad valorem*."; |
| (*iv*) | for Item No. 15A, the following Item shall be substituted, namely :— | |
| '15A. | ARTIFICIAL OR SYNTHETIC RESINS AND PLASTIC MATERIALS AND CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF— | |
| | (1) The following artificial or synthetic resins and plastic materials, and cellulose esters and ethers, in any form, whether solid, liquid or pasty, or as powder, granules or flakes, or in the form of moulding powders, namely :— | Fifty per cent. *ad valorem*. |
| | (*i*) Condensation, Polycondensation and Polyaddition products, whether or not modified or polymerised, and whether or not linear such as Phenoplasts, Aminoplasts, Alkyds, Polyamides, Super-Polyamides, Polyesters, Polyallyl esters, Polycarbonates, Polyethers, Polyethylene imines, Polyurethanes, Epoxide resins and Silicones ; | |
| | (*ii*) Polymerisation and Copolymerisation products such as Polyethylene, Polytetrahaloethylenes, Polyisobutylene, Polystyrene, Polyvinyl chloride, Polyvinyl acetate, Polyvinyl chloroacetate and other polyvinyl derivatives, Polyacrylic and Polymethacrylic derivatives and Coumarone—indene Resins ; and | |
| | (*iii*) Cellulose acetate (including Cellulose diacetate or Cellulose triacetate), Cellulose acetate butyrate and Cellulose propionate, Cellulose acetate propionate, Ethylcellulose and Benzylcellulose, whether plasticised or not, and plasticised Cellulose nitrate. | |

| (1) | (2) | (3) |
|---|---|---|
| | (2) Articles made of plastics, all sorts, including tubes, rods, sheets, foils, sticks other rectangular or profile shapes, whether laminated or not, and whether rigid or flexible, including layflat tubings, and polyvinyl chloride sheets, not otherwise specified. | Fifty per cent. *ad valorem*. |
| | (3) Polyurethane foam. | Seventy per cent. *ad valorem*. |
| | (4) Articles made of polyurethane foam. | Seventy per cent. *ad valorem*. |

*Explanation.*—For the purpose of sub-Item (*2*), "plastics" means the various artificial or synthetic resins or plastic materials or cellulose esters and others included in sub-Item (1).';

(*v*) after Item No. 15C, the following Item shall be inserted, namely :—

| | | |
|---|---|---|
| "15D. | POLISHES AND CREAMS FOR FOOTWEAR, FURNITURE, FLOORS, LEATHER, METALS, MOTOR VEHICLES AND GLASS; SCOURING POWDERS AND PASTES. | Ten per cent. *ad valorem*. |

*Explanation.*—This Item does not include French Polish.";

(*vi*) for Item No. 18, the following Item shall be substituted, namely :—

| | | |
|---|---|---|
| '18. I. | MAN-MADE FIBRES, OTHER THAN MINERAL FIBRES— | |
| | (*i*) Non-cellulosic | Eighty-five rupees per kilogram. |
| | (*ii*) Cellulosic. | Four rupees per kilogram. |
| | II. MAN-MADE FILAMENT YARNS— | |
| | (*i*) Non-cellulosic— | |
| | (*a*) Other than textured. | Eighty-five rupees per kilogram. |
| | (*b*) textured | Ninety-five rupees per kilogram. |

*Explanation.*—"Textured Yarn" means yarn that has been processed to introduce crimps, coils, loops or curls along the length of the filaments and shall include bulked yarn and stretch yarn.

| | | |
|---|---|---|
| | (*ii*) Cellulosic. | Twenty rupees per kilogram. |
| | (*iii*) Metallized. | Eighty-five rupees per kilogram. |
| | III. CELLULOSIC SPUN YARN— | |
| | Yarn, in which man-made fibre of cellulosic origin predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power— | |
| | (*i*) not containing, or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | 5.5 paise per count per kilogram. |
| | (*ii*) containing more one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |

*Explanation I.*—"Count" means the size of grey yarn (excluding any sizing material) expressed in English Count.

*Explanation II.*—For multiple fold yarn, "count" means the count of the basic single yarn.

*Explanation III.*—Where two or more of the following fibres, that is to say,—

(*a*) man-made fibre of cellulosic origin;

(*b*) cotton;

(*c*) wool or acrylic fibre, or both;

(*d*) silk (including silk noil);

(e) jute (including Bimlipatam jute or mesta fibre) ;

(*f*) man-made fibre of non-cellulosic origin, other than acrylic fibre;

(*g*) flax;

(*h*) ramie,

in any yarn are equal in weight, then, such one of those fibres, the predominance of which would render such yarn fall under that sub-Item or Item (hereafter in this *Explanation* referred to as the applicable sub-Item or Item), among the sub-Items and Items Nos. 18III, 18A, 18B, 18C, 18D, 18E, 18FI and 18FII, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such yarn and accordingly such yarn shall be deemed to fall under the applicable sub-Item or Item, as the case may be.';

| (1) | (2) | (3) |
|---|---|---|
| | (*vii*) for Item No. 18A, the following Item shall be substituted, namely :— | |
| '18A. | COTTON YARN, ALL SORTS— | |
| | Yarn, in which cotton predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power— | |
| | (*i*) not containing, or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | 5.5 paise per count per kilogram. |
| | (*ii*) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |
| | *Explanation.*— | |
| | (1) "Cotton yarn" shall include cotton twist and thread. | |
| | (2) Cotton yarn, twist or thread , all sorts, whether sized or unsized, in all forms including skeins, hanks, cops, cones, bobbins, pirns, spools, reels, cheeses, balls or on warp beams shall be deemed be included under this Item. | |
| | (3) *Explanations I, II* and *III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.'; | |
| | (*viii*) for Item No. 18B, the following Item shall be substituted, namely :— | |
| "18B. | WOOLLEN AND ACRYLIC SPUN YARN— | |
| | Yarn, in which wool or acrylic fibre or both predominates or predominate in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power— | |
| | (*i*) not containing or containing not more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content. | Twenty rupees per kilogram. |
| | (*ii*) containing more than one-sixth by weight of non-cellulosic fibre (other than acrylic fibre) calculated on the total fibre content. | Eighteen rupees per kilogram. |
| | *Explanation I.*—Woolen and acrylic spun yarn shall be deemed to include woollen and acrylic knitting yarn. | |
| | *Explanation II.—Explanation III* Under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item."; | |
| | (*ix*) for Item No. 18C, the following Item shall be substituted, namely :— | |
| "18C. | SILK YARN, ALL SORTS— | |
| | Yarn, in which silk (including silk noil) predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power— | |
| | (*i*) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Twenty per cent. *ad valorem*. |
| | (*ii*) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |
| | *Explanation.—Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item."; | |
| | (*x*) for Item No. 18D, the follwoing Item shall be substituted, namely :— | |
| "18D. | JUTE YARN, ALL SORTS— | |
| | Yarn, in which jute (including Bimlipatam jute or mesta fibre) predominates in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | Rupees six hundred per metric tonne. |
| | *Explanation I.*—"Jute Yarn" shall include jute twist, thread, rope and twine. | |
| | *Explanation II.—Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.'; | |

| (1) | (2) | (3) |
|---|---|---|

(*xi*) for Item No. 18E, the following Item shall be substituted, namely :—

| | | |
|---|---|---|
| "18E. | NON-CELLULOSIC SPUN YARN— | |
| | Spun (discontinuous) yarn, in which man-made fibres of non-cellulosic origin, other than acrylic fibre, predominate in weight and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | Twenty-four rupees per kilogram. |

*Explanation.—Explanation III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(*xii*) after Item No. 18E, the following Item shall be inserted, namely :—

| | | |
|---|---|---|
| "18F. | I. FLAX YARN— | |
| | Yarn, in which flax predominates in weight and in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power— | |
| | (*i*) not containing or containing not more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | 5.5 paise per count per kilogram. |
| | (*ii*) containing more than one-sixth by weight of non-cellulosic fibre calculated on the total fibre content. | Eighteen rupees per kilogram. |
| | II. RAMIE YARN— | |
| | Yarn, in which ramie predominates in weignt and, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | Eighteen rupees per kilogram. |

*Explanation.—Explanation I, II* and *III* under sub-Item III of Item No. 18 shall, so far as may be, apply in relation to this Item as they apply in relation to that Item.";

(*xiii*) in Item No. 19,—

(*a*) in column (2) for the portion beginning with the words, "Cotton fabrics" means all varieties of fabrics' and ending with the words "which are embroidered or impregnated coated or laminated as the case may be—", the following shall be substituted, namely:—

" "Cotton fabrics" means all varieties of fabrics manufactured either wholly or partly from cotton and includes dhoties, sarees, chadders, bedsheets, bed-spreads, counterpanes, table-cloths, embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, if (*i*) in such fabrics cotton predominates in weight or (*ii*) such fabrics contain more than 40 per cent. by weight of cotton and 50 per cent. or more by weight of non-cellulosic fibres or yarn or both :

Provided that in the case of embroidery in the piece, in strips, or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, such predominance or percentages, as the case may be , shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated, as the case may be—';

(*b*) for sub-Item I, the following sub-Item shall be substituted, namely:—

| | | |
|---|---|---|
| "I. | Cotton fabrics other than (*i*) embroidery in the piece, in strips or in motifs, and (*ii*) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. | Twenty per cent *ad valorem.*"; |

(*c*) for *Explanation II*, the following *Explanation* shall be substituted, namely:—

"*Explanation II.*—Where two or more of the following fibres that is to say,

(*a*) man-made fibre of cellulosic origin;

(*b*) cotton ;

(*c*) wool ;

(*d*) silk (including silk noil);

(*e*) jute (including Bimlipatam jute or mesta fibre);

(*f*) man-made fibre of non-cellulosic origin;

(*g*) flax;

(*h*) ramie,

| (1) | (2) | (3) |
|---|---|---|

in any fabric are equal in weight, then, such one of those fibres the predominance of which would render such fabric fall under that Item (hereafter in this *Explanation* referred to as the applicable Item) among the Items Nos. 19, 20, 21, 22, 22A and 22AA, which, read with the relevant notification if any for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such fabric and accordingly such fabric shall be deemed to fall under the applicable Item.";

(*d*) *Explanation III* shall be omitted;

(*xiv*) in Item No. 20,—

(*a*) In column (2), for the portion beginning with the words "but does not include any such fabric—" and ending with the words "shall be in relation to the base fabrics which are embroidered—", the following shall be substituted, namely:—

"in each of which silk (including silk noil) predominates in weight and which is not manufactured on handloom :

Provided that in the case of embroidery in the piece in strips or in motifs, such predominance shall be in relation to the base fabrics which are embroidered—";

(*b*) the *Explanation* shall be numbered as *Explanation I* and after that *Explanation* as so numbered the following *Explanation* shall be inserted namely :—

"*Explanation II.—Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(*xv*) in Item No. 21,—

(*a*) in column (2) for the portion beginning with the words "manufactured wholly of wool" and ending with the words "in relation to the base fabrics which are embroidered—", the following shall be substituted, namely:—

"in which wool predominates in weight or which contain more than 30 per cent. of wool and 50 per cent. or more of non-cellulosic fibre or yarn or both :

Provided that in the case of embroidery in the piece in strips or in motifs such predominance or percentages as the case may be shall be in relation to the base fabrics which are embroidered—";

(*b*) the *Explanation* shall be numbered as *Explanation I* and after that *Explanation* as so numbered the following *Explanation* shall be inserted namely :—

"*Explanation II.—Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(*xx*) for Item No. 30, the following Item shall be substituted namely:—

| | | |
|---|---|---|
| "22. | MAN-MADE FABRICS— | |
| | "Man-made fabrics" means all varieties of fabrics manufactured either wholly or partly from man-made fibres or yarn and includes embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, in each of which man-made (*i*) cellulosic fibre or yarn or (*ii*) non-cellulosic fibre or predominates in weight : | |
| | Provided that in the case of embroidery in the piece, in strips or in motifs and fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials, such predominance shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated as the case may be— | |
| | (1) Man-made fabrics other than (*i*) embroidery in the piece in strips or in motifs and (*ii*) fabrics impregnated, coated or laminated with preparations of celluloses derivatives or of other artificial plastic materials. | Twenty per cent. *ad valorem plus* rupees five per square metre. |
| | (2) Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power. | The duty for the time being, leviable on the base fabrics, if not already paid *plus* twenty per cent. *ad valorem.* |
| | (3) Fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. | The duty for the time being leviable on the base fabrics, if not already paid, *plus* twenty per cent. *ad valorem.* |

*Explanation I.*—"Base fabrics" means fabrics falling under sub-Item (1) of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials.

| (1) | (2) | (3) |
|---|---|---|

*Explanation II.*—This Item does not include glass fabrics or fabrics falling under Item No. 19 or Item No. 21.

*Explanation III.—Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.';

(*xvii*) in item No. 22A—

(*a*) in column (2), for the words, brackets and figures "BUT EXCLUDING ANY SUCH MANUFACTURE—

(*i*) if it contains 40 per cent. or more by weight of wool; or
(*ii*) if it contains no wool or less than 40 per cent. by weight of wool and less than 50 per cent. by weight of jute (including Bimlipatam jute or mesta fibre)—",

the words and brackets,

", IN WHICH JUTE (INCLUDING BIMLIPATAM JUTE OR MESTA FIBRE) PREDOMINATES IN WEIGHT—"

shall be substituted;

(*b*) for the entry in the third column against sub-Item (2), the entry "Six hundred rupees per metric tonne." shall be substituted;

(*c*) the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.—Explanation II* under Item, No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.";

(*xviii*) for Item No. 22AA, the following Item shall be substituted, namely:—

| | | |
|---|---|---|
| "22AA. | (*i*) FLAX FABRIC, in which flax predominates in weight. | Fifteen per cent. *ad valorem*. |
| | (*ii*) RAMIE FABRIC, in which ramie predominates in weight. | Fifteen per cent. *ad valorem*. |

*Explanation.—Explanation II* under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.';

(*xix*) for Item No. 28, the following Item shall be substituted, namely:—

| | | |
|---|---|---|
| "28. | TIN PLATE AND TINNED, LACQUERED OR VARNISHED SHEETS INCLUDING TIN TAGGERS AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS— | |
| | (1) Tin plate and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers. | One thousand seven hundred and fifty rupees per metric tonne. |
| | (2) Lacquered sheets, varnished sheets, including cuttings of lacquered sheets and varnished sheets. | One thousand two hundred and fifty rupees per metric tonne." |

(*xx*) for Item No. 30, the following Item shall be substituted, namely:—

| | | |
|---|---|---|
| "30. | ELECTRIC MOTORS, ALL SORTS; AND PARTS THEREOF, NAMELY— | |
| A. | Motors which operate on alternating current— | |
| | 1. Single phase motors. | Twenty per cent. *ad valorem*. |
| | 2. Three phase motors— | |
| | (*i*) for rated output not exceeding 7.5 Kw continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating. | Fifteen per cent. *ad valorem*. |
| | (*ii*) for rated output exceeding 7.5 Kw continuous rating or, in the case of short time or intermittent rated motors, its equivalent continuous rating. | Ten per cent. *ad valorem*. |
| B. | Motors which operate on direct current— | |
| | (*i*) with rated output not exceeding 7.5 Kw. | Twenty per cent. *ad valorem*. |
| | (*ii*) with rated output exceeding 7.5 Kw. | Ten per cent. *ad valorem*. |

| (1) | (2) | (3) |
|---|---|---|
| C. | Motors which are capable of operating on alternating current or on direct current. | Twenty per cent *ad valorem*. |
| D. | Parts of electric motors. | Twenty per cent *ad valorem*. |

*Explanation I.*—In the case of any multi-speed motor, the highest rated output of the motor shall be deemed to be the rated output of the motor.

*Explanation II.*—This Item does not include motors specially designed for use in gramophones or record players and all parts of such motors.";

(*xxi*) for Item No. 33, the following Item shall be substituted, namely:—

| | | |
|---|---|---|
| "33. | ELECTRIC FANS INCLUDING REGULATORS FOR ELECTRIC FANS, ALL SORTS— | |
| | (1) Table, cabin, carriage, pedestal and air circulator fans, of a diameter not exceeding 40.6 centimetres and regulators therefor. | Fifteen per cent *ad valorem*. |
| | (2) Electric fans, designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, and regulators therefor. | Fifteen per cent *ad valorem*. |
| | (3) Electric fans, not otherwise specified, and regulators therefor. | Twenty per cent *ad valorem.*"; |

(*xxii*) after Item No. 33E, the following item shall be inserted, namely:—

| | | |
|---|---|---|
| "33F. | MUSICAL SYSTEMS COMMERCIALLY KNOWN AS STEREO OR HI-FI SYSTEMS, NAMELY:— | |
| | (1) Stereo or hi-fi amplifiers. | Thirty-five per cent *ad valorem*. |
| | (2) Speakers and speaker systems housed in acoustically designed enclosures which are ordinarily used as attachments with stereo or hi-fi systems, or with radios (including transistor sets), tuners, radiograms, gramophones (including record players) and tape recorders or players (including cassette recorders or players) having inbuilt stereo devices. | Thirty-five per cent *ad valorem.*"; |

(*xxiii*) for Item No. 34, the following Item shall be substituted, namely:—

| | | |
|---|---|---|
| "34. | MOTOR VEHICLES AND TRACTORS— | |
| I. | Motor vehicles— | |
| | "Motor vehicles" means all mechanically propelled vehicles, other than tractors, designed for use upon roads— | |
| | (1) Two-wheeled and three-wheeled motor vehicles | Twelve and half per cent *ad valorem*. |
| | (2) Motor vehicles of engine capacity not exceeding 2500 cubic centimetres— | |
| | (*i*) Motor vehicles with body. | Seventeen and half per cent *ad valorem*. |
| | (*ii*) Other motor vehicles (including chasis whether or not with cab). | Twenty per cent *ad valorem*. |
| | (3) Motor vehicles of engine capacity exceeding 2500 cubic centimetres. | Seventeen and half per cent *ad valorem*. |
| II. | Tractors, including agricultural tractors | Fifteen per cent *ad valorem*. |

*Explanation I.*—"Motor vehicles" and "Tractors, including agricultural tractors" shall include a chassis and a trailer; but shall not include a vehicle running upon fixed rails.

*Explanation II.*—For the purpose of this Item, where a motor vehicle is mounted, fitted or fixed with any weight lifting or other specialised material handling equipment, then, such equipment shall not be taken into account.";

(*xxiv*) in Item No. 34A, for the words "PARTS AND ACCESSORIES OF MOTOR VEHICLES, NOT OTHERWISE SPECIFIED.", the words and brackets "PARTS AND ACCESSORIES OF MOTOR VEHICLES AND TRACTORS (INCLUDING AGRICULTURAL TRACTORS), NOT OTHERWISE SPECIFIED." shall be substituted;

| (1) | (2) | (3) |
|---|---|---|

(*xxv*) for Item No. 37, the following Item shall be substituted, and shall be deemed to have been substituted, with effect from the 18th day of June, 1977, namely:—

| | | |
|---|---|---|
| "37. CINEMATOGRAPH FILMS— | | |
| I. Unexposed. | | Two paise per metre. |
| II. Exposed— | | |
| (*i*) News-reels and shorts not exceeding 500 metres. | | Fifty paise per metre. |
| (*ii*) Feature films— | Rate of duty for films which are of a length not exceeding 4000 metres. | Rate of duty for films which are of a length exceeding 4000 metres. |
| (*a*) made wholly in black and white | Twleve thousand rupees per print. | Fifteen thousand rupees per print. |
| (*b*) made wholly or partly in colour | Eighteen thousand rupees per print. | Twenty-two thousand and five hundred rupees per print. |
| (*iii*) Advertisement shorts and films not otherwise specified— | | |
| (*a*) made wholly in black and white | | Four rupees per metre. |
| (*b*) made wholly or partly in colour | | Six rupees per metre."; |

(*xxvi*) for Item No. 37AA, the following Item shall be substituted, namely:—

| | |
|---|---|
| "37AA. TAPE RECORDERS (INCLUDING CASSETTE RECORDERS AND TAPE DECKS) AND TAPE PLAYERS (INCLUDING CASSETTE PLAYERS). | Thirty per cent *ad valorem.*"; |

(*xxvii*) after Item No. 43, the following Items shall be inserted, namely :—

| | |
|---|---|
| "44. WATCHES, CLOCKS AND TIME-PIECES, PRIMARILY DESIGNED TO SHOW THE TIME OF DAY. | Ten per cent *ad valorem.* |
| 45 MACHINERY AND APPLIANCES FOR DETERMINATION OF WEIGHT INCLUDING PARTS OF WEIGHBRIDGES. | Ten per cent *ad valorem.* |

*Explanation.*—This Item does not include scales having arms of equal length which determine weight by balancing the object against weight.";

(*xxviii*) for Item No. 51A, the following Item shall be substituted, namely:—

| | |
|---|---|
| "51A. TOOLS, THE FOLLOWING, NAMELY :— | Ten per cent *ad valorem.*"; |
| (*i*) Hand tools, the following: | |
| Pliers (including cutting pliers), spanners, wrenches, files and rasps, screw drivers (including ratchet types); | |
| (*ii*) Tools for working in the hand, pneumatic or with self-contained non-electric or electric motor; | |
| (*iii*) Tools designed to be fitted into hand tools, machine tools or tools falling under sub-Item (*ii*), including dies for wire drawing, extrusion dies for metals and rock driling bits; | |
| (*iv*) Industrial knives and blades for hand or machine saws. | |

(*xxix*) after Item No. 60, the following Item shall be inserted, namely :—

| | |
|---|---|
| "61. ELECTRIC LIGHTING FITTINGS, NAMELY:— | Ten per cent *ad valotem.* |
| SWITCHES, PLUGS AND SOCKETS, ALL KINDS, CHOKES AND STARTERS FOR FLOURESCENT TUBES. | |

| (1) | (2) | (3) |
|---|---|---|

## THE FOURTH SCHEDULE

(*See* section 33)

### PART I

In the Additional Duties of Excise Act,—

(*a*) in clause (*c*) of section 2, for the words 'and "rayon or artificial silk fabrics" ', the words 'and "man-made fabrics" ' shall be substituted;

(*b*) in sub-section (1) of section 3, for the words "rayon or artificial silk fabrics", the words "man-made fabrics" shall be substituted.

### PART II

In the First Schedule to the Additional Duties of Excise Act,—

(*i*) in Item No. 4, under "II. *Manufactured tobacco*—", for the entries in the third column against sub-Item (3) (*i*) and (3) (*ii*), the entries "One rupee per thousand" and "Forty paise per thousand" shall, respectively, be substituted;

(*ii*) in Item No. 19, for sub-Item I, the following sub-Item shall be substituted, namely :—

| | |
|---|---|
| "I. Cotton fabrics other than (*i*) embroidery, in the piece, in strips or in motifs and (*ii*) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials. | Five per cent. *ad velorem*."; |

(*iii*) in Item No. 22,—

(*a*) for the entry "RAYON OR ARTIFICIAL SILK FABRICS—", The entry "MAN-MADE FABRICS—" shall be substituted;

(*b*) in sub-Item (1), in the second column, for the words "Rayon or artificial silk fabrics", the words "Man-made fabrics" shall be substituted.

## THE FIFTH SCHEDULE

(*See* section 39)

### PART I

AMENDMENTS IN THE INCOME-TAX ACT

1. Section 2.—After clause (*16*), insert—

'(*16A*) "Commissioner (Appeals)" means a person appointed to be a Commissioner of Income-tax (Appeals) under sub-section (*1*) of section 117; ;

2. Section 107A, sub-section (*9*).—For "Appellate Assistant Commissioner", substitute "Commissioner (Appeals)".

3. Section 116, clause (*c*) and section 117, sub-section (*1*).—After "Commissioners of Income-tax", insert "Commissioners of Income-tax (Appeals)".

4. Sections 119, 154, 177, 189, 267, 271, 271A, 275 and 295.—After "the Appellate Assistant Commissioner", wherever it occurs, insert "or the Commissioner (Appeals)".

5. After section 121, insert—

"121A. **Jurisdiction of Commissioners (Appeals).**—(1) Commissioners (Appeals) shall perform their functions in respect of such areas or of such persons or classes of persons or of such incomes or classes of income as the Board may direct.

(2) Where any directions issued under sub-section (1) have assigned to two or more Commissioners (Appeals), the same area or the same persons or classes of persons or the same incomes or classes of income, they shall perform their functions in accordance with any orders which the Board may make for the distribution and allocation of the work to be performed.".

6. Section 125.—

(*a*) in sub-section (1), in clause (*a*), omit "and the Appellate Assistant Commissioner" and "and the Commissioner respectively";

(*b*) in sub-section (*2*), for clause (*a*) substitute—

"(*a*) where such order is made under clause (*a*) of the said sub-section (*1*), references in this Act or in any rule made thereunder to the Income-tax Officer shall be deemed to be references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply;".

7. Section 125A.—For sub-section (*4*), substitute—

"(*4*) Where an order is made under sub-section (*1*) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of an Income-tax Officer in relation to any area, or persons or classes of persons, or incomes or classes of income, or cases or classes of cases, references in this Act or in any rule made thereunder to the Income-tax Officer shall be construed as references

to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.".

8. Section 126.—

(*a*) after "empower Commissioners,", insert "Commissioners (Appeals),";

(*b*) after "section 121,", insert "section 121A,".

9. Section 131, sub-section (*1*)—For "and Commissioner", substitute " , Commissioner (Appeals) and Commissioner".

10. Sections 133 and 134.—For "or the Inspecting Assistant Commissioner", wherever it occurs, substitute " , the Inspecting Assistant Commissioner or the Commissioner (Appeals)".

11. Section 245.—For "or Commissioner", substitute ", Commissioner (Appeals) or Commissioner".

12. Section 245A, clause (b).—After "a Commissioner,", insert "a Commissioner (Appeals),".

13. Chapter XX, in the sub-heading before section 246, after "Appellate Assistant Commissioner", insert "and Commissioner (Appeals)".

14. Section 246,—

(*a*) renumber the section as sub-section (*1*) of the section and in the sub-section as so numbered,

(*i*) in the opening portion, for "Any assessee aggrieved by any of the following orders", substitute "Subject to the provisions of sub-section (*2*), any assessee aggrieved by any of the following orders";

(*ii*) omit clause (*a*) and the *Explanation*;

(*b*) after the sub-section as so numbered, insert—

'(*2*) Notwithstanding anything contained in sub-section (*1*), any assessee aggrieved by any of the following orders (whether made before or after the appointed day) may appeal to the Commissioner (Appeals) against such order—

(*a*) an order against the assessee, being a company, under section 104;

(*b*) an order specified in clauses (*c*) to (*o*) (both inclusive) of sub-section (*1*) where such order is made by the Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 125 or section 125A;

(*c*) an order made by the Inspecting Assistant Commissioner imposing a fine under sub-section (*2*) of section 131;

(*d*) an order against the assessee, being a foreign company, where the assessee denies its liability to be assessed under this Act or any order of assessment under sub-section (*3*) of section 143 or section 144, and the assessee objects to the amount of income assessed or to the amount of tax determined or to the amount of loss computed or to the status under which it is assessed;

(*e*) an order against the assessee, being a domestic company, where the assessee denies its liability to be assessed under this Act or any order of assessment under sub-section (*3*) of section 143 or section 144, and the assessee objects to the amount of income assessed or to the amount of tax determined or to the amount of loss computed or to the status under which it is assessed, and the amount of income so assessed or the amount of loss so computed exceeds five lakh rupees;

(*f*) an order of assessment under sub-section (*3*) of section 143 or section 144 made on the basis of directions issued by the Inspecting Assistant Commissioner under section 144B;

(*g*) an order imposing a penalty under clause (*c*) of sub-section (*1*) of section 271 where such penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under the proviso to clause (*iii*) of sub-section (*1*) of that section;

(*h*) an order made by an Inspecting Assistant Commissioner imposing a penalty under section 272A;

(*i*) an order made by an Income-tax Officer under the provisions of this Act in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

(*3*) Every appeal against an order specified in sub-section (*2*) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day :

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be reopened or that he be reheard.

*Explanation.*—For the purposes of this section,—

(*a*) "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977;

(*b*) "domestic company" and "foreign company" shall have the same meanings as in section 80B;

(*c*) "status" means the category under which the assessee is assessed as "individual", "Hindu undivided family" and so on.'.

15. Sections 247, 248, 249, 250, 251 and 287.—After "Appellate Assistant Commissioner", wherever it occurs, insert "or, as the case may be, the Commissioner (Appeals)".

16. Section 253,—

(*a*) in clause (*b*) of sub-section (*1*), omit "or section 272A" and in that sub-section and sub-section (*2*), for "an Appellate Assistant Commissioner", substitute "an Appellate Assistant Commissioner or, as the case may be, a Commissioner (Appeals)";

(*b*) in sub-section (*4*), for "the Appellate Assistant Commissioner", at both the places where it occurs, substitute "the Appellate Assistant Commissioner or, as the case may be, the Commissioner (Appeals)".

17. Section 264, sub-section (4).—

(*a*) in clause (*a*), after "Appellate Assistant Commissioner", insert "or to the Commissioner (Appeals)" and after "in the case of an appeal", insert "to the Commissioner (Appeals) or";

(*b*) in clause (c), after "subject of an appeal", insert "to the Commissioner (Appeals) or".

18. Section 272A.—

(*a*) in sub-section (*1*), after "Inspecting Assistant Commissioner or", at both the places where it occurs, insert "a Commissioner (Appeals) or";

(*b*) in sub-section (*3*), after "the Commissioner", at both the places where it occurs, insert "or the Commissioner (Appeals)".

19. Section 274, sub-section (*3*).—After "An Appellate Assistant Commissioner", insert "or a Commissioner (Appeals)".

## PART II

### AMENDMENTS IN THE WEALTH-TAX ACT, 1957

1. Section 2.—After clause (*g*), insert—

'(*gg*) "Commissioner (Appeals)" means a person empowered to exercise the functions of a Commissioner of Wealth-tax (Appeals) under section 9A;'.

2. Section 8AA.—For sub-section (*4*), substitute—

"(*4*) Where an order is made under sub-section (*1*) and the Inspecting Assistant Commissioner exercises the powers or performs the functions of a Wealth-tax Officer in respect of any case or person or proceeding, references in this Act or in any rule made thereunder to the Wealth-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.".

3. After section 9, insert—

"9A. **Commissioners of Wealth-tax (Appeals).**—The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Wealth-tax (Appeals), and on being so empowered the Commissioners (Appeals) shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct, and where such directions have assigned to two or more Commissioners (Appeals) the same area or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed."

4. Section 13, sub-section (*1*).—For "Appellate Assistant Commissioner of Wealth-tax", substitute "Appellate Assistant Commissioner or the Commissioner (Appeals)".

5. Section 18.—

(a) in sub-section (1),—

(*i*) in the opening portion, after "Appellate Assistant Commissioner,", insert "Commissioner (Appeals),";

(*ii*) in *Explanation 2(A)* and *Explanation 3*, after "Appellate Assistant Commisioner", insert "or the Commissioner (Appeals)";

(*b*) in sub-section (*4*), afer "Appellate Assistant Commissioner,", insert "a Commissioner (Appeals),";

(*c*) in sub-section (*5*), after "Appellate Assistant Commissioner" at both the places where it occurs, insert "or Commissioner (Appeals)".

6. Section 18A.—after "an Inspecting Commissioner", wherever it occurs, insert "or a Commissioner (Appeals)".

7. Section 22A, clause (*b*).—After "a Commissioner,", insert "a Commissioner (Appeals),".

8. Section 23.—

(*a*) in sub-section (*1*), for "Any person", substitute "Subject to the provisions of sub-section (1*A*), any person";

(*b*) after sub-section (*1*), insert—

'(1*A*) Notwithstanding anything contained in sub-section (*1*), any person,—

(*a*) objecting to the amount of net wealth determined under this Act or objecting to the amount of wealth-tax determined as payable by him under this Act or denying his liability to be assessed under this Act, where the net wealth determined on assessment made under section 16 exceeds fifteen lakh rupees ; or

(*b*) objecting to any penalty imposed under clause (*c*) of sub-section (*1*) of section 18 where the penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under sub-section (*3*) of section 18; or

(*c*) objecting to any assessment or order referred to in clauses (*a*) to (*h*) (both inclusive) or clause (*i*) of sub-section (1) , where such assessment or order has been made by the Inspecting Assitsant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 8AA; or

(*d*) objecting to any penalty imposed by an Inspecting Assistant Commissioner under section 18A; or

(*e*) objecting to an order made by a Wealth-tax Officer in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner.

(1*B*) Every appeal against any assessment or order referred to in sub-section (1*A*) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with the appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation*.—In this sub-section, "Appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977.';

(*c*) in sub-sections (*2*), (*2A*), (*3*), (*4*), (*5*), (*5A*), (*5B*) and (*6*), after "Appellate Assistant Commissioner", wherever it occurs, insert "or, as the case may be, the Commissioner (Appeals)";

(*d*) in sub-section (*3A*)—

(*i*) after 'sub-section (*1*)", insert "or of sub-section (*1A*)";

(*ii*) after "the Appellate Assistant Commissioner", insert "or, as the case may be, the Commissioner (Appeals)".

9. Section 24.—

(*a*) in sub-section (1), after "the Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)" and in the same sub-section, omit, ", or to an order passed by the Inspecting Assistant Commissioner under section 18A,";

(*b*) in sub-section (*2*), after "Appellate Assistant Commissioner", insert "or a Commissioner (Appeals)";

(*c*) in sub-section (*2A*), after "Appellate Assistant Commissioner,", at both the places where it occurs, insert "or the Commissioner (Appeals)".

10. Section 25, proviso to sub-section (*1*).—

(*a*) in clause (*a*), after "Appellate Assistant Commissioner", insert "or to the Commissioner (Appeals)" and after "in the case of an appeal", insert "to the Commissioner (Appeals) or";

(*b*) in clause (*b*), after "Appellate Assistant Commissioner", insert "or the Commissioner (Appeals)".

11. Section 34A, sub-section (5).—After "Appellate Assistant Commissioner", insert ,"Commissioner (Appeals)".

12. Sections 35 and 46.—After "the Appellate Assistant Commissioner" wherever it occurs, insert "or the Commisioner (Appeals)".

13. Section 35K, sub-section (*2*).—For "in sections 8, 9", substitute "in sections 8, 9, 9A".

14. Section 37, sub-section (*1*).—After "Appellate Assistant Commisioner ", insert "Commissioner (Appeals),".

15. Section 42A, sub-section (*2*).—After "the Appellate Assistant Commissioner", insert "or as the case may be, the Commissioner (Appeals)".

## PART III

### AMENDMENTS IN THE GIFT-TAX ACT , 1958

1. Section 2.—After clause (*vi*) insert—

'(*via*) "Commissioner (Appeals)" means a person empowered to exercise the powers of a Commissioner of Gift-tax (Appeals) under section 8A;'.

2. Section 7AA.—For sub-section (*4*) substitute—

"(*4*) Where an order is made under sub-section (*1*) and the Inspecting Assistant Commissioner exerises the powers or performs the functions of a Gift-tax Officer in respect of any case or person or proceeding under this Act references in this Act or in any rule made thereunder to the Gift-tax Officer shall be construed as references to the Inspecting Assistant Commissioner and any provision of this Act requiring approval or sanction of the Inspecting Assistant Commissioner shall not apply.".

3. After section 8 insert—

"8A. Commissioners of Gift-tax (Appeals).—The Board may empower as many persons as it thinks fit to exercise under this Act the functions of a Commissioner of Gift-tax (Appeals) and on being so empowered the Commissioners (Appeals) shall perform their functions in respect of such areas or such persons or such classes of persons as the Board may direct and where such directions

have assigned to two or more Commissioners (Appeals) the same areas or the same persons or the same classes of persons they shall perform their functions in accordance with such orders as the Board may make for the distribution and allocation of the work to be performed."

4. Section 12 sub-section (*1*).—For "the Appellate Assistant Commissioner of Gift-tax" substitute "the Commissioner (Appeals) or the Appellate Assistant Commissioner".

5. Section 17.—

(*a*) in sub-section (*1*) after "Appellate Assistant Commissioner" , insert "Commissioner (Appeals)";

(*b*) in sub-section (*4*) for "Commissioner or the Appellate Tribunal" substitute "a Commissioner (Appeals) a Commissioner or the Appellate Tribunal".

6. Section 17A.—After "an Inspecting Assistant Commissioner", wherever it occurs insert "or a Commissioner (Appeals)"

7. Section 21, sub-section (*2*).—After "Appellate Assistant Commissioner", insert, "the Commissioner (Appeals)".

8. Section 22.—

(*a*) in sub-section (*1*), for "Any person" substitute "Subject to the provisions of sub-section (*1A*) any person";

(*b*) after sub-section (*1*), insert—

'(1A) Notwithstanding anything contained in sub-section (*1*), any person—

(*a*) objecting to the value of taxable gifts determined under this Act or objecting to the amount of gift-tax determined as payable by him or denying his liability to be assessed under this Act where the value of taxable gifts determined on assessment exceeds two lakh rupees ; or

(*b*) objecting to any assessment or order referred to in clauses (*a*) to (*h*) (both inclusive) of sub-section (*1*) where such assessment or order has been made by an Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 7AA; or

(*c*) objecting to any penalty imposed under clause (*c*) of sub-section (*1*) of section 17 where the penalty has been imposed with the previous approval of the Inspecting Assistant Commissioner under sub-section (*3*) of section 17; or

(*d*) objecting to any penalty imposed by an Inspecting Assistant Commissioner under section 17A; or

(*e*) objecting to any order made by a Gift-tax Officer in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) against the assessment or order as the case may be, in the prescribed form and verified in the prescribed manner:

Provided that no appeal shall lie under clause (*b*) of this sub-section against any order referred to in clause(*f*) of sub-section (*1*) unless the tax has been paid before the appeal is filed.

(*1B*) Every appeal against any assessment or order referred to in sub-section (*1A*) which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals)may proceed with the appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.*—In this sub-section "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act 1977.';

(*c*) in sub sections (*2*), (*3*), (*4*), (*5*), (*5A*), (*5B*) and (*6*), after "Appellate Assistant Commissioner", wherever it occurs, insert "or, as the case may be, the Commissioner (Appeals)".

9. Section 23.—

(*a*) in sub-section (*1*) after "the Appellate Assistant Commissioner" insert "or the Commissioner (Appeals)" and in the same sub-section, omit "or to an order passed by the Inspecting Assistant Commissioner under section 17A";

(*b*) in sub-section (2), after "Appellate Assistant Commissioner", insert "or a Commissioner (Appeals)";

(*c*) in sub-section (2A), after " Appellate Assistant Commissioner,", at both the places where it occurs, insert "or the Commissioner (Appeals)".

10. Section 24, proviso to sub-section (*1*).—

(*a*) in clause (*a*), after "Appellate Assistant Commissioner", insert "or to the Commissioner (Appeals)" and for "in the case of the Appellate Tribunal" substitute, in the case of an appeal to "the Commissioner (Appeals) or to the Appellate Tribunal";

(*b*) in clause (*b*), after "subject o an appeal", insert "to the Commissioner (Appeals) or".

11. Section 33A, sub-section (*5*).—After "Appellate Assistant Commissioner", insert ,"Commissioner (Appeals)".

12. Sections 34 and 46.—After "Appellate Assistant Commissioner", wherever it occurs, insert "or the Commissioner (Appeals)".

13. Section 36, sub-section (*1*).—After "Appellate Assistant Commissioner,", insert "the Commissioner (Appeals)",.

14. Section 41A, sub-section (*2*).—After "the Appellate Assistant Commissioner", insert "or, as the case may be, the Commissioner (Appeals)".

## PART IV

### AMENDMENTS IN THE COMPANIES (PROFITS) SURTAX ACT, 1964

1. Throughout the Act [except in sub-section (*1*) of section 3 and section 17], for "Appellate Assistant Commissioner" (except where it is preceded by "an"), substitute "Commissioner (Appeals)" and for "an Appellate Assistant Commissioner", substitute "a Commissioner (Appeals)".

2. Section 3, sub-section (*1*).—For "Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax", substitute "Commissioner of Income-tax (Appeals), Additional Commissioner of Income-tax".

3. After section 11, insert,—

'11A. Transfer of certain pending appeals.—Every appeal under this Act which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which at it was on the day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.*—In this section, "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act,1977,',

4. Section 17.—

(*a*) in sub-section (*1*), omit "or Appellate Assistant Commissioner";

(*b*) in sub-section (*4*), for clauses (*a*), (*b*) and (*c*) , substitute —

"(*a*) where an appeal against the order lies to the Commissioner (Appeals) but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or

(*b*) where the order has been made the subject of an appeal to the Commissioner (Appeals).";

(*c*) omit *Explanation* 2.

## PART V

### AMENDMENT IN THE INTEREST TAX-ACT, 1974

1. Throughout the Act [except in sub-section (*1*) of section 3 and section 20], for "Appellate Assistant Commissioner' (except where it is preceded by "an"), substitute "Commissioner (Appeals)", and for "an Appellate"Assistant Commissioner", substitute "a Commissioner (Appeals)".

2. Section 3, sub-section (*1*).—For "Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax", substitute "Commissioner of Income-tax (Appeals), Additional Commissioner of Income-tax".

3. After section 15, insert.—

'15A. Transfer of certain pending appeals.—Every appeal under this Act which is pending immediately before the appointed day before an Appellate Assistant Commissioner or a Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter the previous proceeding or any part thereof be reopened or that he be re-heard.

*Explanation.*—In this section, "appointed day" means the date appointed under section 39 of the Finance (No. 2) Act, 1977.'.

4. Section 20.—

(*a*) in sub-section (*1*), omit "or Appellate Assistant Commissioner";

(*b*) in sub-section (*4*), for clauses (*a*), (*b*) and (*c*) substitute—

"(*a*) where an appeal against the order lies to the Commissioner (Appeals) but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or

(*b*) where the order has been made the subject of an appeal to the Commissioner (Appeals).";

(*c*) omit *Explanation* 2.

K.K. SUNDARAM,
*Secy. to the Govt. of India.*

# Resolution on final Budget Statement

## MINISTRY OF FINANCE

### (Department of Economic Affairs)

### RESOLUTION

*New Delhi, 11th October,* 1977

**No. F.3(95)-B (PB)/77.**—The Annual Financial Statement for 1977-78 as presented to the Parliament on the 17th June, 1977 is now published in its final form for general information.

2. The proposals in the Finance (No. 2) Bill, 1977, as introduced in the Lok Sabha on the 17th June, 1977, were estimated to yield a gross additional revenue of Rs. 142.11 crores in 1977-78 as follows :

| | (In crores of Rupees) |
|---|---|
| Union Excise Duties | 57.86 |
| Corporation Tax | 55.20 |
| Income Tax | 23.20 |
| Taxes on Wealth | 9.90 |
| | 146.16 |
| Less—Concessions allowed in respect of Customs Duty | —4.05 |
| | 142.11 |

Of this additional revenue, the States' share of Union Excise Duties and Income Tax was estimated as follows :—

| | (In crores of Rupees) |
|---|---|
| Union Excise Duties | 15.56 |
| Income Tax | 3.50 |
| TOTAL | 19.06 |

The net estimated accretion to the Centre in 1977-78 accordingly, worked out to Rs. 123.05 crores, resulting in estimated surplus, on Revenue Account, of Rs. 67,05,16,000 and overall deficit of Rs. 71,72,39,000.

3. As a result of modifications in the Finance (No. 2 ) Bill, 1977, net accretion to the revenues of the Centre in 1977-78 will be reduced by Rs. 12.66 crores, as indicated below :

| | (In crores of Rupees) |
|---|---|
| Customs | —1.03 |
| Union Excise Duties | —14.54 |
| | —15.57 |
| Less—States' share in the reduction of Union Excise Duties | +2.91 |
| | —12.66 |

4. With the modifications indicated in paragraph 3 above, the estimate of surplus on Revenue Account is Rs. 54,39,16,000 and that of overall deficit Rs. 84,38,39,000.

5. The Demands for Grants for 1977-78 were voted without modification.

## वित्त मंत्रालय

### (आर्थिक कार्य विभाग)

### संकल्प

नई दिल्ली, 11 अक्तूबर, 1977

**सं० एफ० 3(95) बी (पीबी)/77.—1977-78** का वार्षिक वित्तीय विवरण, जैसा कि उसे 17 जून, 1977 को संसद् के सामने प्रस्तुत किया गया था, अब सर्व साधारण की सूचना के लिए अंतिम रूप से प्रकाशित किया गया है ।

2. (संख्या 2) विधेयक 1977 में किये गये प्रस्तावों से, जैसा कि वह 17 जून, 1977 को लोक सभा के सामने पेश किया गया था, 1977-78 में कुल मिलाकर 142.11 करोड़ रुपए के अतिरिक्त राजस्व प्राप्त होने का अनुमान लगाया गया था जिसका ब्यौरा इस प्रकार है :—

| | (करोड़ रुपए) |
|---|---|
| संघ उत्पाद शुल्क | 57.86 |
| कम्पनी कर | 55.20 |
| आयकर | 23.20 |
| धन पर कर | 9.90 |
| | 146.16 |
| घटाइये—सीमाशुल्क के संबंध में दी गई रियायतें | (—) 4.05 |
| | 142.11 |

इस अतिरिक्त राजस्व में से संघ उत्पाद शुल्कों और आयकर में राज्यों के हिस्से की राशि नीचे दी गई है :—

| | (करोड़ रुपए) |
|---|---|
| संघ उत्पाद शुल्क | 15.56 |
| आयकर | 3.50 |
| जोड़ | 19.06 |

तदनुसार, 1977-78 में केन्द्रीय सरकार को 123.05 करोड़ रुपए की निवल राशि प्राप्त होने की आशा है जिसके कारण राजस्व खाते में, अनुमानतः 67,05,16,000 रुपए का अधिशेष रहेगा तथा कुल मिलाकर 71,72,39,000 रुपए का घाटा रहेगा।

3. वित्त (संख्या 2) विधेयक, 1977 में संशोधन कर दिये जाने के कारण 1977-78 में केन्द्रीय सरकार को प्राप्त होने वाला निवल राजस्व 12.66 करोड़ रुपए घट जायेगा जिसका विवरण नीचे दिया गया है :—

| | (करोड़ रुपए) |
|---|---|
| सीमाशुल्क | (—) 1.03 |
| संघ उत्पाद-शुल्क | (—) 14.54 |
| | (—) 15.57 |
| घटाइये—संघ उत्पाद-शुल्क में हुई कमी में राज्यों का हिस्सा | (+) 2.91 |
| | (—) 12.66 |

4. उपर्युक्त पैरा 3 में बताए गए संशोधनों की वजह से राजस्व खाते में अनुमानतः 54,39,16,000 रुपए का अधिशेष रहेगा और कुल मिलाकर 84,38,39,000 रुपए का घाटा रहेगा।

5. 1977-78 की अनुदानों की मांगें बिना किसी संशोधन के मंजूर कर ली गई थीं।

# केन्द्रीय सरकार

का

# 1977-78

का

# बजट

# BUDGET

OF THE

# CENTRAL GOVERNMENT

FOR

# 1977-78

**(As Finally Adopted)**

(जैसा अन्तिम रूप से स्वीकार किया गया)

मनमोहन सिंह,
सचिव, भारत सरकार
MANMOHAN SINGH,
Secretary to the Government of India

नई दिल्ली, 11 अक्टूबर 1977
New Delhi, 11 October, 1977

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STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| क. कर-राजस्व | A. | TAX REVENUE | | | | |
| (क) आय और व्यय पर कर : | (a) | **Taxes on Income and Expenditure :** | | | | |
| 020. कम्पनी-कर | 020. | Corporation Tax . . | 861,70,47 | 1025,00,00 | 1113,00,00 | 1298,20,00 |
| 021. आय पर कम्पनी-कर से भिन्न कर | 021. | Taxes on Income other than Corporation Tax . | 480,25,65 | 308,22,00 | 312,78,00 | 353,40,00 |
| 028. आय और व्यय पर अन्य कर | 028. | Other Taxes on Income and Expenditure . . | 58,38,03 | 85,00,00 | 90,00,00 | 99,00,00 |
| जोड़—आय और व्यय पर कर | | Total—Taxes on Income and Expenditure . . | 1400,34,15 | 1418,22,00 | 1515,78,00 | 1750,60,00 |
| (ख) सम्पत्ति और पूंजी लेनदेनों पर कर : | (b) | **Taxes on Property and Capital Transactions :** | | | | |
| 029. भू-राजस्व | 029. | Land Revenue . . | 34,45 | 38,34 | 34,47 | 34,42 |
| 030. स्टाम्प और पंजीकरण शुल्क | 030. | Stamps and Registration Fees . . . | 16,70,57 | 20,15,62 | 25,29,53 | 25,38,12 |
| 031. सम्पदा शुल्क | 031. | Estate Duty . . | 3,44,23 | 1,01,15 | 1,11,56 | 1,14,30 |
| 032. धन पर कर | 032. | Taxes on Wealth . . | 53,72,99 | 52,00,00 | 59,00,00 | 54,90,00 |
| 033. दान-कर | 033. | Gift Tax . . . | 5,10,53 | 4,75,00 | 5,35,00 | 5,50,00 |
| जोड़—सम्पत्ति और पूंजी लेनदेनों पर कर | | Total—Taxes on Property and Capital Transactions | 79,32,77 | 78,30,11 | 91,10,56 | 87,26,84 |
| (ग) वस्तुओं और सेवाओं पर कर | (c) | **Taxes on Commodities and Services :** | | | | |
| 037. सीमाशुल्क | 037. | Customs . . . | 1419,40,45 | 1506,75,00 | 1490,45,00 | 1728,44,00 |
| 038. संघ उत्पाद शुल्क | 038. | Union Excise Duties . | 3844,77,64 | 4088,15,00 | 4176,60,00 | 4580,59,00* |
| 039. आबकारी | 039. | State Excise . . . | 15,76,40 | 16,92,78 | 19,77,71 | 20,95,84 |
| 040. बिक्री कर | 040. | Sales Tax . . . | 77,13,57 | 83,87,00 | 94,11,41 | 99,15,51 |
| 041. वाहनों पर कर | 041. | Taxes on Vehicles . . | 3,97,82 | 4,45,09 | 4,51,74 | 4,65,14 |
| 042. माल और यात्रियों पर कर | 042. | Taxes on Goods and Passengers . . . | 10,94,65 | 10,78,95 | 11,17,00 | 11,17,00 |
| 043. बिजली पर कर और शुल्क | 043. | Taxes and Duties on Electricity . . . | 47,70 | 53,00 | 54,00 | 55,00 |
| 045. वस्तुओं और सेवाओं पर अन्य कर और शुल्क | 045. | Other Taxes and Duties on Commodities and Services | 14,32,03 | 13,13,40 | 15,01,89 | 15,01,88 |
| जोड़—वस्तुओं और सेवाओं पर कर | | Total—Taxes on Commodities and Services . . | 5386,80,26 | 5724,60,22 | 5812,18,75 | 6460,53,37 |
| जोड़—कर-राजस्व | | TOTAL—TAX REVENUE . | 6866,47,18 | 7221,12,33 | 7419,07,31 | 8298,40,21 |

*इसमें बजट प्रस्तावों में से राज्यों के हिस्से के रूप में 12.65 करोड़ रुपए शामिल नहीं हैं ।

*Excludes Rs. 12.65 crores being the share of States out of Budget proposals.

टिप्पणी :—वास्तविक 1975-76 कालम में दिए गए आंकड़े अनन्तिम हैं ।

Note: The figures shown in the column Accounts 1975-76 are provisional.

## विवरण I—भारत की समेकित निधि—राजस्व खाता—प्राप्तियां
## STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| ख. कर-भिन्न राजस्व | B—NON-TAX REVENUE | | | | |
| (क) राजकोषीय सेवाएं : | (a) **Fiscal Services :** | | | | |
| 046. करेंसी, सिक्का निर्माण और टकसाल | 046. Currency, Coinage and Mint. | 50,14,14 | 48,22,32 | 68,71,38 | 63,73,49 |
| 047. अन्य राजकोषीय सेवाएं | 047. Other Fiscal Services . | .. | .. | .. | 10,00,00 |
| जोड़—राजकोषीय सेवाएं | Total—Fiscal Services . | 50,14,14 | 48,22,32 | 68,71,38 | 73,73,49 |
| (ख) ब्याज प्राप्तियां, लाभांश और लाभ : | (b) **Interest Receipts, Dividends and Profits :** | | | | |
| 049. ब्याज प्राप्तियां | 049. Interest Receipts : | | | | |
| राज्यों और संघ राज्य क्षेत्रों की सरकारों से ब्याज | Interest from State and Union Territory Governments | 456,79,75 | 480,00,00 | 485,00,00 | 519,00,00 |
| रेलवे से ब्याज | Interest from Railways . | 191,65,16 | 202,52,74 | 207,45,89 | 223,88,09 |
| डाक-तार से ब्याज | Interest from Posts and Telegraphs . . | 24,34,43 | 22,23,00 | 25,98,00 | 28,09,00 |
| अन्य ब्याज प्राप्तियां | Other Interest Receipts . | 260,94,67 | 351,66,91 | 391,48,82 | 452,59,77 |
| जोड़—ब्याज प्राप्तियां | Total—Interest Receipts | 933,74,01 | 1056,42,65 | 1109,92,71 | 1223,56,86 |
| 050. लाभांश और लाभ | 050. Dividends and Profits . | 195,00,99 | 225,57,01 | 234,79,56 | 260,70,17 |
| जोड़—ब्याज प्राप्तियां लाभांश और लाभ | Total—Interest Receipts, Dividends and Profits . | 1128,75,00 | 1281,99,66 | 1344,72,27 | 1484,27,03 |
| (ग) कर-भिन्न अन्य राजस्व : | (c) **Other Non-Tax Revenue :** | | | | |
| (i) सामान्य सेवाएं : | (i) **General Services :** | | | | |
| 051. लोक सेवा आयोग | 051. Public Service Commission | 50,61 | 58,04 | 63,94 | 72,32 |
| 055. पुलिस | 055. Police . . . . | 9,12,97 | 6,97,45 | 12,89,52 | 28,93,13 |
| 056. जेल | 056. Jails . . . . | 5,78 | 6,67 | 3,77 | 4,27 |
| 057. पूर्ति और निपटान | 057. Supplies and Disposals . | 14,12,35 | 12,54,34 | 12,09,40 | 13,34,40 |
| 058. लेखन सामग्री और मुद्रण | 058. Stationery and Printing . | 2,33,44 | 2,02,01 | 2,57,69 | 2,53,46 |
| 059. लोक निर्माण | 059. Public Works . . | 5,37,45 | 3,64,61 | 2,01,52 | 1,99,25 |
| 065. अन्य प्रशासनिक सेवाएं | 065. Other Administrative Services | 11,50,45 | 11,27,53 | 9,64,78 | 9,26,89 |
| 066. पेंशनों और अन्य सेवा निवृत्ति लाभों के संबंध में अंशदान और वसूलियां | 066. Contributions and Recoveries towards Pension & Other Retirement Benefits | 2,72,49 | 2,17,79 | 1,61,23 | 1,63,38 |
| 067. सहायता सामग्री और उपस्कर | 067. Aid Materials and Equipments . . . . | 131,67,96 | 60,64,67 | 85,93,15 | 90,63,98 |
| 068. विविध सामान्य सेवाएं | 068. Miscellaneous General Services . . . | 54,26,77 | 19,52,16 | 49,08,42 | 120,51,56 |

## विवरण I—भारत की समेकित निधि—राजस्व खाता—प्राप्तियां

## STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| रक्षा सेवाएं : | | **Defence Services :** | | | | |
| 069. सेना | 069. | Army . . . . | 105,55,43 | 108,99,62 | 110,49,76 | 117,97,37 |
| 070. नौ सेना | 070. | Navy . . . . | 5,19,76 | 2,83,19 | 4,82,00 | 4,50,00 |
| 071. वायु सेना | 071. | Air Force . . . | 16,66,54 | 11,58,00 | 18,34,00 | 17,15,00 |
| 072. पेंशनें आदि | 072. | Pensions etc. . . | 4,59,94 | 3,23,54 | 3,04,12 | 3,14,17 |
| जोड़—रक्षा सेवाएं | | Total—Defence Services | 132,01,67 | 126,64,35 | 136,69,88 | 142,76,54 |
| जोड़—सामान्य सेवाएं | | Total-General Services . . . | 363,71,94 | 246,09,62 | 313,23,30 | 412,39,18 |
| (ii) सामाजिक और सामुदायिक सेवाएं : | | **(ii) Social and Community Services :** | | | | |
| 077. शिक्षा | 077. | Education . . . | 2,09,83 | 2,55,22 | 2,11,15 | 2,08,68 |
| 078. कला और संस्कृति | 078. | Art and Culture . . | 50,31 | 43,96 | 40,79 | 40,86 |
| 080. चिकित्सा | 080. | Medical . . . | 2,67,32 | 2,02,43 | 2,52,48 | 2,67,43 |
| 081. परिवार कल्याण | 081. | Family Welfare . . | 6,57,10 | 41,61 | 53,34 | 80,01 |
| 082. लोक स्वास्थ्य, सफाई और जल पूर्ति | 082. | Public Health, Sanitation and Water Supply . . | 1,37,70 | 91,91 | 89,43 | 94,50 |
| 083. आवास | 083. | Housing . . . | 6,55,96 | 8,11,23 | 8,12,68 | 8,39,81 |
| 084. नगर विकास | 084. | Urban Development . | 64,80 | 61,01 | 68,00 | 74,00 |
| 085. सूचना और प्रचार | 085. | Information and Publicity | 3,10,37 | 3,30,87 | 5,48,70 | 5,87,67 |
| 086. प्रसारण | 086. | Broadcasting . . | 31,39,76 | 28,85,05 | 31,96,74 | 36,64,70 |
| 087. श्रम और रोजगार | 087. | Labour and Employment | 50,50 | 39,81 | 48,25 | 49,80 |
| 088. समाज सुरक्षा और कल्याण | 088. | Social Security and Welfare | 4,06,54 | 24,55,50 | 1,72,02 | 56,28,64 |
| 095. अन्य सामाजिक और सामुदायिक सेवाएं | 095. | Other Social and Community Services . . . | 8,80,74 | 4,54,01 | 5,93,35 | 5,39,75 |
| जोड़—सामाजिक और सामुदायिक सेवाएं | | Total-Social and Community Services . . . | 68,30,93 | 76,72,61 | 60,86,93 | 120,75,85 |
| (iii) आर्थिक सेवाएं | | **(iii) Economic Services** | | | | |
| 097. विदेश व्यापार और निर्यात संवर्धन | 097. | Foreign Trade and Export Promotion . . . | 54,51,18 | .. | 3,11 | 3,00 |
| 098. सहकारिता | 098. | Co-operation . . | 2,44 | 3,61 | 3,73 | 3,80 |
| 104. अन्य सामान्य आर्थिक सेवाएं | 104. | Other General Economic Services . . . | 201,45,90 | 18,00,91 | (—)15,83,81 | 6,09,13 |
| 105. कृषि | 105. | Agriculture . . . | 4,46,20 | 4,89,76 | 2,46,83 | 3,03,11 |
| 106. लघु सिंचाई, भूमि संरक्षण और क्षेत्र विकास | 106. | Minor Irrigation, Soil Conservation and Area Development . . | 44,96 | 8,09 | 5,18 | 6,03 |
| 109. खाद्य | 109. | Food . . . . | 113,07,14 | 38,60,99 | 51,35,05 | 26,39,73 |

विवरण I—भारत की समेकित निधि—राजस्व खाता—प्राप्तियां
STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 110. पशुपालन | 110. Animal Husbandry . | 79,13 | 87,22 | 44,01 | 60,43 |
| 111. डेयरी विकास | 111. Dairy Development . | 19,84,53 | 25,21,74 | 19,01,20 | 21,01,20 |
| 112. मीन उद्योग | 112. Fisheries . . . . | 63,18 | 45,46 | 69,05 | 81,02 |
| 113. वन | 113. Forest . . . . | 2,54,78 | 2,86,77 | 2,75,54 | 2,91,02 |
| 114. सामुदायिक विकास | 114. Community Development . | 3,22 | 2,25 | 2,60 | 2,57 |
| 120. उद्योग | 120. Industries . . . | 109,22,73 | 98,51,84 | 77,62,60 | 60,70,03 |
| 121. ग्रामोद्योग और लघु उद्योग | 121. Village and Small Industries | 50,78 | 72,43 | 1,66,44 | 1,41,38 |
| 128. खान और खनिज | 128. Mines and Minerals . . | 2,26,10 | 1,99,47 | 1,79,79 | 1,83,64 |
| 131. जल और विद्युत विकास सेवाएं | 131. Water and Power Development Services . . | 1,40,88 | 1,05,19 | 65,93 | 80,00 |
| 132. बहुयोजनी नदी परियोजनाएं | 132. Multipurpose River Projects | .. | 6 | .. | .. |
| 133. सिंचाई, नौपरिवहन, जल निकासी और बाढ़ नियंत्रण परियोजनाएं | 133. Irrigation, Navigation, Drainage and Flood Control Projects . . . | 7,50 | 1,67 | 4,00 | 1,00 |
| 134. विद्युत परियोजनाएं | 134. Power Projects . . | 35,40,32 | 71,05,34 | 60,61,44 | 66,99,29 |
| 135. पत्तन, दीप स्तम्भ और नौवहन | 135. Ports, Lighthouses and Shipping . . . | 9,71,25 | 7,90,21 | 5,09,76 | 6,42,77 |
| 136. नागर विमानन | 136. Civil Aviation . . | 3,76,56 | 3,70,96 | 4,56,95 | 10,33,10 |
| 137. सड़क और पुल | 137. Roads and Bridges . | 20,93 | 6,80 | 50 | 50,17 |
| 138. सड़क और जल परिवहन सेवाएं | 138. Road and Water Transport Services . . . | 1,96,91 | 1,40,96 | 1,50,11 | 1,81,24 |
| 139. पर्यटन | 139. Tourism . . . . | 5,53 | 3,30 | 4,49 | 7,40 |
| 144. अन्य परिवहन और संचार सेवाएं | 144. Other Transport and Communication Services . | 24,32,49 | 21,50,04 | 28,82,45 | 31,67,80 |
| **रेलवे :** | **Railways :** | | | | |
| रेलवे बजट के अनुसार रेलवे से आय | Railway Revenue as per Railway Budget . . | 1775,50,71 | 1964,15,67 | 1996,95,33 | 2119,80,90 |
| **डाक-तार :** | **Posts & Telegraphs :** | | | | |
| 155. डाक से प्राप्तियां | 155. Postal Receipts . . | 167,85,48 | 178,90,00 | 188,50,00 | 202,25,00 |
| 156. दूरसंचार प्राप्तियां | 156. Telecommunication Receipts | 315,75,83 | 469,41,00 | 458,19,00 | 515,14,00 |
| जोड़—डाक-तार | Total—Posts & Telegraphs | 483,61,31 | 648,31,00 | 646,69,00 | 717,39,00 |
| जोड़—आर्थिक सेवाएं | Total—Economic Services | 2845,86,66 | 2911,51,74 | 2887,11,28 | 3080,78,76 |
| जोड़—कर-भिन्न राजस्व | TOTAL—NON TAX REVENUE | 4456,78,67 | 4564,55,95 | 4674,65,16 | 5171,94,31 |

विवरण I—भारत की समेकित निधि— राजस्व खाता —भुगतान

STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| ग सहायता अनुदान और अंशदान | C-GRANTS-IN-AID AND CONTRIBUTIONS | | | | |
| 164. विदेशी अनुदान सहायता | 164. External Grant Assistance | .. | 136,84,93 | 221,00,94 | 142,56,63 |
| जोड़—राजस्व प्राप्तियां | TOTAL—REVENUE RECEIPTS carried over (see page 1264) . | 11323,25,85 | 11922,53,21 | 12314,73,41 | 13612,91,15 |
| आगे ले जाई गई (देखिए पृष्ठ 1264) | | | | | |
| प्राप्तियों से अधिक भुगतान (घाटा) | Excess of Disbursements over Receipts (Deficit) . | .. | .. | 46,83,39 | .. |
| जोड़ | TOTAL . . . | 11323,25,85 | 11922,53,21 | 12361,56,80 | 13612,91,15 |
| क सामान्य सेवाएं | A. GENERAL SERVICES | | | | |
| (क) राज्य के अंग | (a) Organs of State : | | | | |
| 211. संसद | 211. Parliament . . . | 5,68,09 | 6,52,62 | 6,28,23 | 6,55,14 |
| 212. राष्ट्रपति/उपराष्ट्रपति/संघ राज्य क्षेत्रों के प्रशासक | 212. President./Vice-President/ Administrators of Union Territories . . . | 77,01 | 76,77 | 79,67 | 79,31 |
| 213. मंत्रि परिषद | 213. Council of Ministers . . | 1,46,83 | 1,35,27 | 2,14,65 | 1,99,43 |
| 214. न्याय प्रशासन | 214. Administration of Justice : | 3,07,58 | 3,34,55 | 3,48,49 | 3,62,84 |
| 215. निर्वाचन | 215. Elections . . . | 9,43,38 | 17,04,78 | 15,44,28 | 8,10,64 |
| 216. लेखा परीक्षा | 216. Audit . . . . | 54,33,89 | 61,64,02 | 54,35,09 | 55,61,03 |
| जोड़—राज्य के अंग | Total—Organs of State . . | 74,76,78 | 90,68,01 | 82,50,50 | 76,68,39 |
| (ख) राजकोषीय सेवाएं : | (b) Fiscal Services : | | | | |
| 220. आय और व्यय पर करों का संग्रह | 220. Collection of Taxes on Income and Expenditure | 38,80,89 | 37,85,29 | 39,63,90 | 40,84,08 |
| 229. भूमि राजस्व | 229. Land Revenue . . | 30,76 | 33,07 | 40,49 | 33,29 |
| 230. स्टाम्प और पंजीकरण | 230. Stamps and Registration | 16,68,25 | 17,90,40 | 20,73,42 | 23,53,02 |
| 231. सम्पदा शुल्क धन पर करों और दान कर का संग्रह | 231. Collection of Estate Duty, Taxes on Wealth and Gift Tax . . . . | 4,31,21 | 4,10,14 | 4,30,20 | 4,43,50 |
| 235. सम्पत्ति और पूंजी लेनदेनों पर अन्य करों का संग्रह | 235. Collection of Other Taxes on Property and Capital Transactions . . . | .. | 1,46 | 1,38 | 4,06 |
| 237. सीमाशुल्क | 237. Customs . . . | 19,21,59 | 25,52,57 | 24,83,83 | 27,40,80 |
| 238. संघ उत्पाद शुल्क | 238. Union Excise Duties . | 30,49,72 | 32,40,73 | 33,63,55 | 36,94,67 |
| 239. राज्य उत्पाद शुल्क | 239. State Excise . . | 18,35 | 17,99 | 16,84 | 13,15 |
| 240. बिक्री कर | 240. Salex Tax . . . | 91,71 | 1,10,10 | 1,00,79 | 1,12,31 |
| 241. वाहनों पर कर | 241. Taxes on Vehicles . . | 20,44 | 19,71 | 21,80 | 20,11 |
| 245. वस्तुओं और सेवाओं पर अन्य कर और शुल्क | 245. Other Taxes and Duties on Commodities and Services | 61,20 | 76,41 | 94,09 | 74,63 |
| 246. करेंसी, सिक्का निर्माण और टकसाल | 246. Currency, Coinage and Mint | 70,94,02 | 74,73,22 | 81,68,00 | 67,38,75 |
| 247. अन्य राजकोषीय सेवाएं | 247. Other Fiscal Services . | 6,48,96 | 84,37,73 | 116,43,02 | 127,54,59 |
| जोड़—राजकोषीय सेवाएं | Total—Fiscal Services . | 189,17,10 | 279,48,82 | 324,01,31 | 330,66,96 |
| (ग) ब्याज संदाय और ऋण की वापसी : | (c) Interest Payment and Servicing of Debt : | | | | |
| 249. ब्याज संदाय | 249. Interest Payments . | 1228,16,01 | 1351,85,54 | 1390,11,14 | 1600,25,22 |

## विवरण I—भारत की समेकित निधि—राजस्व खाता—भुगतान
## STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| **(घ) प्रशासनिक सेवाएं** | **(d) Administrative Services :** | | | | |
| 251. लोक सेवा आयोग | 251. Public Service Commission | 1,82,87 | 1,90,10 | 2,22,09 | 2,32,95 |
| 252. सचिवालय-सामान्य सेवाएं | 252. Secretariat-General Services | 45,39,92 | 47,58,78 | 46,96,46 | 48,12,55 |
| 253. जिला प्रशासन | 253. District Administration | 2,31,86 | 1,10,39 | 1,16,35 | 1,15,09 |
| 254. राजकोष और लेखा प्रशासन | 254. Treasury and Accounts Administration | 44,23 | 42,82 | 46,62 | 46,92 |
| 255. पुलिस | 255. Police | 209,09,80 | 193,72,22 | 206,59,39 | 223,71,27 |
| 256. जेल | 256. Jails | 78,11 | 61,33 | 84,90 | 68,19 |
| 257. पूर्ति और निपटान | 257. Supplies and Disposals | 8,95,87 | 9,24,85 | 8,65,62 | 8,91,56 |
| 258. लेखन सामग्री और मुद्रण | 258. Stationery and Printing | 13,68,21 | 14,72,96 | 8,44,19 | 10,99,14 |
| 259. लोक निर्माण | 259. Public Works | 24,62,11 | 16,38,94 | 30,56,52 | 31,19,72 |
| 260. आग से बचाव और नियंत्रण | 260. Fire Protection and Control | 24,52 | 32,76 | 44,06 | 54,85 |
| 261. विदेश कार्य | 261. External Affairs | 49,05,17 | 44,21,70 | 57,28,47 | 51,18,25 |
| 265. अन्य प्रशासनिक सेवाएं | 265. Other Administrative Services | 32,52,51 | 30,80,05 | 29,55,59 | 30,48,35 |
| जोड़—प्रशासनिक सेवाएं | Total—Administrative Services | 388,77,18 | 361,06,90 | 393,20,26 | 409,78,84 |
| **(ङ) पेंशनें और विविध सामान्य सेवाएं :** | **(e) Pensions and Miscellaneous General Services :** | | | | |
| 266. पेंशनें और अन्य सेवा निवृत्ति लाभ | 266. Pensions and other Retirement benefits | 26,87,79 | 62,80,28 | 32,37,12 | 42,34,51 |
| 267. सहायता सामग्री और उपस्कर | 267. Aid Materials and Equipments | 125,57,74 | 54,30,00 | 75,93,64 | 79,45,20 |
| 268. विविध सामान्य सेवाएं | 268. Miscellaneous General Services | 43,61,35 | 24,56,35 | 25,50,51 | 69,30,62 |
| जोड़—पेंशनें और विविध सामान्य सेवाएं | Total—Pensions and Miscellaneous General Services | 196,06,88 | 141,66,63 | 133,81,27 | 191,10,33 |
| **(च) रक्षा सेवाएं :** | **(f) Defence Services :** | | | | |
| 269. सेना | 269. Army | 1647,47,41 | 1617,91,65 | 1704,05,65 | 1754,17,25 |
| 270. नौसेना | 270. Navy | 137,21,42 | 168,07,64 | 155,48,40 | 187,33,71 |
| 271. वायु सेना | 271. Air Force | 486,42,00 | 511,71,95 | 534,16,77 | 566,06,20 |
| 272 पेंशनें आदि | 272. Pensions etc. | 112,05,07 | 114,56,34 | 117,45,42 | 111,45,25 |
| जोड़—रक्षा सेवाएं | Total—Defence Services | 2383,15,90 | 2412,27,58 | 2511,16,24 | 2619,02,41 |
| जोड़—सामान्य सेवाएं | TOTAL—GENERAL SERVICES | 4460,09,85 | 4637,03,48 | 4834,80,72 | 5227,52,15 |
| **ख. सामाजिक और सामुदायिक सेवाएं :** | **B. SOCIAL AND COMMUNITY SERVICE:** | | | | |
| 276. सचिवालय-सामाजिक और सामुदायिक सेवाएं | 276. Secretariat-Social and Community Services. | 5,52,82 | 5,89,41 | 6,48,62 | 7,64,94 |
| 277. शिक्षा | 277. Education | 175,76,71 | 193,90,36 | 198,80,72 | 218,00,14 |
| 278. कला और संस्कृति | 278. Art and Culture | 10,26,66 | 12,21,83 | 11,74,08 | 14,03,79 |
| 279. वैज्ञानिक सेवाएं और अनुसंधान | 279. Scientific Services and Research | 134,07,96 | 160,26,86 | 162,30,26 | 188,88,41 |
| 280. चिकित्सा | 280. Medical | 37,16,55 | 38,71,47 | 40,24,74 | 47,29,03 |
| 281. परिवार कल्याण | 281. Family Welfare | 5,27,31 | 6,57,05 | 12,01,00 | 12,97,45 |
| 282. लोक स्वास्थ्य, सफाई और जलपूर्ति | 282. Public Health Sanitation and Water Supply | 11,38,11 | 12,93,63 | 13,53,19 | 17,77,13 |

विवरण I—भारत की समेकित निधि—राजस्व खाता—भुगतान

STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 283. आवास | 283. Housing | 10,42,58 | 13,64,72 | 13,56,74 | 15,47,75 |
| 284 नगर विकास | 284. Urban Development | 68,82 | 1,03,23 | 78,81 | 1,18,60 |
| 285. सूचना और प्रचार | 285. Information and Publicity | 13,84,31 | 14,49,75 | 17,90,48 | 18,07,46 |
| 286 प्रसारण | 286. Broadcasting | 29,61,09 | 31,13,39 | 48,25,56 | 48,35,99 |
| 287. श्रम और रोजगार | 287. Labour and Employment | 31,90,25 | 34,55,86 | 41,33,38 | 55,41,62 |
| 288. समाज सुरक्षा और कल्याण | 288. Social Security and Welfare | 53,22,21 | 51,68,72 | 54,53,98 | 66,96,65 |
| 289. दैवी विपत्तियों के कारण सहायता | 289. Relief on account of Natural Calamities | 1,20 | 58 | 6,88 | .. |
| 295. अन्य सामाजिक और सामुदायिक सेवाएं : | 295. Other Social and Community Services | 59,86 | 64,76 | 48,74 | 56,27 |
| जोड़—सामाजिक और सामुदायिक सेवाएं | TOTAL—SOCIAL AND COMMUNITY SERVICES | 519,76,44 | 577,71,62 | 622,07,18 | 712,66,08 |
| (ग) आर्थिक सेवाएं | C. ECONOMIC SERVICE: | | | | |
| (क) सामान्य आर्थिक सेवाएं : | **(a) General Economic Services :** | | | | |
| 296. सचिवालय-आर्थिक सेवाएं | 296. Secretariat-Economic Services | 14,09,59 | 15,83,40 | 17,53,00 | 19,23,89 |
| 297. विदेश व्यापार और निर्यात संवर्धन | 297. Foreign Trade and Export Promotion | 160,68,96 | 190,50,12 | 295,93,12 | 283,78,79 |
| 298. सहकारिता | 298. Co-operation | 6,37,97 | 7,86,31 | 13,59,26 | 34,54,40 |
| 299. विशेष और पिछड़ क्षेत्र | 299. Special and Backward Areas | 41,18 | 1,84,44 | 1,88,54 | 2,85,91 |
| 304. अन्य सामान्य आर्थिक सेवाएं | 304. Other General Economic Services | 22,00,68 | 36,67,82 | 23,73,36 | 42,27,38 |
| जोड़—सामान्य आर्थिक सेवाएं : | Total—General Economic Services | 203,58,38 | 252,72,09 | 352,67,28 | 382,70,34 |
| (ख) कृषि और सम्बद्ध सेवाएं : | **(b) Agriculture and Allied Services :** | | | | |
| 305. कृषि | 305. Agriculture | 44,06,19 | 73,09,52 | 133,24,59 | 210,40,83 |
| 306. लघु सिंचाई | 306. Minor Irrigation | 3,91,34 | 5,06,02 | 5,11,08 | 7,17,55 |
| 307. भूमि और जल संरक्षण | 307. Soil and Water Conservation | 1,75,68 | 2,49,61 | 2,08,16 | 3,27,90 |
| 308. क्षेत्र विकास | 308. Area Development | 3,97,95 | 4,90,55 | 4,90,55 | 5,17,55 |
| 309. खाद्य | 309. Food | 255,40,97 | 307,66,27 | 516,83,44 | 493,98,62 |
| 310. पशु पालन | 310. Animal Husbandry | 8,21,83 | 9,96,76 | 8,70,48 | 13,42,00 |
| 311. डेयरी विकास | 311. Dairy Development | 29,26,05 | 24,96,31 | 27,78,63 | 32,76,67 |
| 312. मीन उद्योग | 312. Fisheries | 9,66,57 | 11,38,23 | 12,44,81 | 14,52,45 |
| 313. वन | 313. Forest | 8,18,93 | 7,49,66 | 7,17,84 | 8,70,04 |
| 314. सामुदायिक विकास | 314. Community Development | 82,78 | 74,69 | 79,67 | 1,04,59 |
| जोड़—कृषि और सम्बद्ध सेवाएं | Total—Agriculture and Allied Services | 365,28,29 | 447,77,62 | 719,09,25 | 790,48,20 |
| (ग) उद्योगों और खनिज : | **(c) Industry and Minerals :** | | | | |
| 320. उद्योग | 320. Industries | 171,65,74 | 162,54,88 | 169,16,96 | 268,12,39 |
| 321. ग्राम और लघु उद्योग | 321. Village and Small Industries | 26,73,92 | 41,75,86 | 37,22,03 | 47,99,12 |
| 328. खान और खनिज | 328. Mines and Minerals | 53,17,00 | 58,47,56 | 48,31,70 | 68,14,30 |
| जोड़—उद्योग और खनिज | Total—Industry and Minerals | 251,56,66 | 262,78,30 | 254,70,69 | 384,25,81 |
| (घ) जल और विद्युत विकास : | **(d) Water and Power Development :** | | | | |
| 331. जल और विद्युत विकास सेवाएं | 331. Water and Power Development Services | 15,39,59 | 38,33,67 | 27,81,15 | 37,14,10 |
| 333. सिंचाई, नौपरिवहन, जल निकासी और बाढ़ नियंत्रण परियोजनाएं | 333. Irrigation, Navigation, Drainage and Flood Control Projects | 2,02,52 | 2,07,85 | 2,19,41 | 3,10,02 |

विवरण I—भारत की समेकित निधि—राजस्व खाता—भुगतान

STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimates 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| 334. | विद्युत परियोजनाएं | 334. Power Projects | 61,21,34 | 65,91,09 | 62,25,98 | 68,48,54 |
| | जोड़—जल और विद्युत विकास | Total—Water and Power Development | 78,63,45 | 106,32,61 | 92,26,54 | 108,72,66 |
| (ङ) | **परिवहन और संचार :** | **(e) Transport and Communications :** | | | | |
| 335. | पत्तन, दीपस्तम्भ और नौवहन | 335. Ports, Lighthouses and Shipping | 24,94,35 | 24,08,98 | 27,98,08 | 27,02,74 |
| 336. | नागर विमानन | 336. Civil Aviation | 16,52,89 | 18,99,02 | 18,31,50 | 17,15,35 |
| 337. | सड़क और पुल | 337. Roads and Bridges | 41,55,17 | 38,90,76 | 41,57,66 | 45,11,73 |
| 338. | सड़क और जल परिवहन सेवाएं | 338. Road and Water Transport Services | 1,89,92 | 2,39,47 | 3,64,42 | 2,86,31 |
| 339. | पर्यटन | 339. Tourism | 3,33,76 | 3,96,64 | 4,14,22 | 4,82,16 |
| 344. | अन्य परिवहन और संचार सेवाएं | 344. Other Transport and Communication Services | 8,80,43 | 10,70,96 | 10,78,73 | 12,36,13 |
| | जोड़—परिवहन और संचार | Total—Transport and Communications | 97,06,52 | 99,05,83 | 106,44,61 | 109,34,42 |
| (च) | **रेलवे :** | **(f) Railways :** | | | | |
| | रेलवे बजट के अनुसार रेलवे व्यय | Railway Expenditure as per Railway Budget | 1775,50,71 | 1964,15,67 | 1996,95,33 | 2119,80,90 |
| (छ) | **डाक-तार :** | **(g) Posts and Telegraphs :** | | | | |
| 355. | डाक सेवाएं | 355. Postal Services | 212,23,27 | 235,90,37 | 227,41,08 | 247,31,13 |
| 356 | दूरसंचार सेवाएं | 356. Telecommunication Services | 250,40,22 | 270,59,36 | 280,00,01 | 306,39,21 |
| 357. | सामान्य राजस्व को लाभांश | 357. Dividends to General Revenues | 20,63,97 | 24,09,39 | 28,26,26 | 30,14,35 |
| 358. | डाक-तार के अधिशेष से विनियोजन | 358. Appropriations from Posts and Telegraphs Surplus | 33,84 | 117,71,88 | 111,01,65 | 133,54,31 |
| | जोड़—डाक-तार | Total—Posts and Telegraphs | 483,61,30 | 648,31,00 | 646,69,00 | 717,39,00 |
| | जोड़—आर्थिक सेवाएं | TOTAL—ECONOMIC SERVICES | 3255,25,31 | 3781,13,12 | 4168,82,70 | 4612,71,33 |
| घ. | **सहायता अनुदान और अंशदान** | D. GRANTS-IN-AID AND CONTRIBUTIONS | | | | |
| 360 | राज्य सरकारों को सहायता अनुदान | 360. Grants-in-aid to State Governments | 1218,51,72 | 1293,35,39 | 1567,48,76 | 1760,99,56 |
| 361. | संघ राज्य क्षेत्रों की सरकारों को सहायता अनुदान | 361. Grants-in-aid to Union Territory Governments | 70,74,42 | 73,91,67 | 75,22,32 | 80,44,49 |
| 362. | संघ उत्पाद शुल्कों में से राज्यों के हिस्सों की अदायगी | 362. Payments of States' Share of Union Excise Duties | 856,70,61 | 963,94,00 | 1027,37,98 | 1091,70,00 |
| 363. | स्थानीय निकायों और पंचायती राज संस्थाओं को मुआवजा और समनुदिष्ट राशि | 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 15,12,22 | 16,07,70 | 16,90,55 | 17,26,85 |
| 364. | अन्य देशों के साथ तकनीकी और आर्थिक सहयोग | 364. Technical and Economic Co-operation with other Countries | 40,17,57 | 49,50,50 | 48,86,59 | 55,21,53 |
| | जोड़—सहायता अनुदान और अंशदान | TOTAL-GRANTS-IN-AID AND CONTRIBUTIONS | 2201,26,54 | 2396,79,26 | 2735,86,20 | 3005,62,43 |
| | जोड़—भुगतान राजस्व खाता | TOTAL—DISBURSEMENTS REVENUE ACCOUNT | 10436,38,14 | 11392,67,48 | 12361,56,80 | 13558,51,99 |
| | भुगतान से अधिक राजस्व (अधिशेष) | Excess of Revenue over Disbursements (Surplus) | 886,87,71 | 529,85,73 | .. | 54,39,16 |
| | जोड़ | TOTAL | 11323,25,85 | 11922,53,21 | 12361,56,80 | 13612,91,15 |

## विवरण I—भारत की समेकित निधि—राजस्व खाता—प्राप्तियां
## STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—RECIEPTS

(हजार रुपए)
(In thousands of Rupees)

| | | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|---|
| क. | लोक ऋण | A. PUBLIC DEBT | | | | |
| 601. | केन्द्रीय सरकार का आन्तरिक ऋण | 601. Internal Debt of the Central Government : | | | | |
| | बाजार उधार | Market Loans . . . | 761,05,57 | 810,00,00 | 1223,63,00 | 1129,00,00 |
| | राजकोष हुण्डियां | Treasury Bills . . . | 8707,74,75 | 9327,35,00 | 10100,00,00 | 10082,66,00 |
| | अन्य मदें | Other Items . . . | 234,80,93 | 46,54,65 | 61,06,75 | 217,74,80 |
| | जोड़—केन्द्रीय सरकार का आन्तरिक ऋण | Total—Internal Debt of the Central Government . . | 9703,61,25 | 10183,89,65 | 11384,69,75 | 11429,40,80 |
| 602. | विदेशी ऋण | 602. External Debt . . . | 1415,52,32 | 1206,14,25 | 1107,65,00 | 1294,58,00 |
| | जोड़—लोक ऋण | TOTAL—PUBLIC DEBT . | 11119,13,57 | 11390,03,90 | 12492,34,75 | 12723,98,80 |
| ख. | तेल ऋण आदि | B. OIL CREDITS ETC. . . | 243,73,63 | 150,00,00 | 94,04,00 | 123,53,00 |
| ग. | उधारों और अग्रिमों की वसूली | C. RECOVERIES OF LOANS AND ADVANCES | | | | |
| | राज्य सरकारें | State Governments . . | 742,49,29 | 725,00,00 | 784,31,00 | 952,18,00 |
| | संघ राज्य क्षेत्रों की सरकारें | Union Territory Governments . . . . | 3,59,30 | 5,00,00 | 6,00,00 | 6,00,00 |
| | विदेशी सरकारें | Foreign Governments . | 251,39,75 | 317,00,00 | 238,16,00 | 260,21,00 |
| | अन्य उधार और अग्रिम | Other Loans and Advances | 488,03,46 | 450,00,00 | 561,84,00 | 584,79,00 |
| | जोड़—उधारों और अग्रिमों की वसूली | TOTAL—RECOVERIES OF LOANS AND ADVANCES . . . | 1485,51,80 | 1497,00,00 | 1590,31,00 | 1803,18,00 |
| घ. | विदेशी मुद्रा आरक्षित निधि के आधार पर विशेष उधार | D. SPECIAL BORROWING AGAINST DRAWAL OF FOREIGN EXCHANGE RESERVES . . . | .. | .. | .. | 800,00,00 |
| | जोड़—राजस्व प्राप्तियां | TOTAL—REVENUE RECEIPTS | 11323,25,85 | 11922,53,21 | 12314,73,41 | 13612,91,15 |
| | (पृष्ठ 1258 से आगे लाई गई) | (brought forward from page 1258) | | | | |
| | जोड़—भारत की समेकित निधि—प्राप्तियां | TOTAL—CONSOLIDATED FUND OF INDIA—RECEIPTS | 24171,64,85 | 24959,57,11 | 26491,43,16 | 29063,60,95 |

## विवरण I—भारत की संचित निधि—पूंजी खाता—भुगतान

## STATEMENT I—CONSOLIDATED FUND OF INDIA—REVENUE ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| क. सामान्य सेवाओं का पूंजी खाता | A. CAPITAL ACCOUNTS OF GENERAL SERVICES | | | | |
| 430. इण्डिया सिक्योरिटी प्रेस | 430. India Security Press . . | 48,77 | 1,84,25 | 1,55,80 | 1,14,77 |
| 446. करेंसी, सिक्का निर्माण और टकसाल | 446. Currency, Coinage and Mint . . . . | 232,91,81 | 8,80,42 | 74,46,11 | 216,28,94 |
| 459. लोक निर्माण | 459. Public Works . . . | 11,38,47 | 14,99,98 | 17,43,23 | 29,26,00 |
| 468. विविध सामान्य सेवाएं | 468. Miscellaneous General Services . . . . | (—)4,04,39 | (—)3,57,48 | (—)3,62,48 | (—)3,35,29 |
| 469. रक्षा सेवाएं | 469. Defence Services . . | 221,15,00 | 258,36,77 | 240,53,64 | 275,27,13 |
| जोड़—सामान्य सेवाओं का पूंजी खाता | TOTAL—CAPITAL ACCOUNT OF GENERAL SERVICES . | 461,89,66 | 280,43,94 | 330,36,30 | 518,61,55 |
| ख. सामाजिक और सामुदायिक सेवाओं का पूंजी खाता | B. CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES | | | | |
| 477. शिक्षा, कला और संस्कृति | 477. Education, Art and Culture | 3,02,93 | 2,35,10 | 4,91,65 | 5,83,53 |
| 479. वैज्ञानिक सेवाएं और अनुसंधान | 479. Scientific Services and Research . . . . | 35,82,03 | 42,43,20 | 37,71,82 | 5,43,60 |
| 480. चिकित्सा | 480. Medical . . . . | (—)1,00,91 | 1,92,64 | 1,95,71 | 3,16,02 |
| 481. परिवार कल्याण | 481. Family Welfare . . | 40,18 | .. | .. | .. |
| 482. लोक स्वास्थ्य, सफाई और जल पूर्ति | 482. Public Health, Sanitation and Water Supply . . | 49,36 | 96,40 | 20,03 | 2,25,24 |
| 483. आवास | 483. Housing . . . . | 8,62,05 | 26,09,97 | 27,20,51 | 42,62,54 |
| 484. नगर विकास | 484. Urban Development . . | (—)37,66 | (—)1,87,00 | (—)2,77,06 | (—)3,68,52 |
| 485. सूचना और प्रचार | 485. Information and Publicity . | 9,03 | 8,15 | 4,02 | 10,70 |
| 486. प्रसारण | 486. Broadcasting . . . | 2,21,03 | 13,97,04 | 13,15,71 | 12,59,82 |
| 488. समाज सुरक्षा और कल्याण | 488. Social Security and Welfare . . . . | 5,85,32 | 6,79,42 | 7,17,90 | 7,97,46 |
| 495 अन्य सामाजिक और सामुदायिक सेवाएं | 495. Other Social and Community Services. . . | 12,08 | 54,12 | 54,85 | 83,37 |
| जोड़—सामाजिक और सामुदायिक सेवाओं का पूंजी खाता | TOTAL—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES . . | 81,25,44 | 93,29,04 | 90,15,14 | 117,13,76 |

## विवरण I—भारत की समेकित निधि—पूंजी खाता—भुगतान

## STATEMENT I—CONSOLIDATED FUND OF INDIA—CAPITAL ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| ग. | आर्थिक सेवाओं का पूंजी खाता — C. CAPITAL ACCOUNT OF ECONOMIC SERVICES | | | | |
| (क) | **सामान्य आर्थिक सेवाओं का पूंजी खाता :** — **(a) Capital Account of General Economic Services :** | | | | |
| 497. | विदेश व्यापार — 497. Foreign Trade | 39,97 | 60,71 | 87,65 | 11,60 |
| 498. | सहकारिता — 498. Co-operation | 13,33,64 | 20,96,78 | 23,46,18 | 24,01,30 |
| 499. | विशेष और पिछड़े क्षेत्र — 499. Special & Backward Areas | .. | .. | 5,75,00 | 12,12,00 |
| 500. | सामान्य वित्तीय और व्यापारिक संस्थाओं में निवेश — 500. Investments in General Financial and Trading Institutions | 60,07,50 | 3,63,50 | 4,93,50 | (—)45,31 |
| 501. | अन्तर्राष्ट्रीय वित्तीय संस्थाओं में निवेश — 501. Investments in International Financial Institutions | 15,23 | 2,00,15 | 1,50,15 | 13,24,80 |
| 504. | सामान्य आर्थिक सेवाएं — 504. General Economic Services | .. | .. | 25,00 | 35,00 |
| | जोड़—सामान्य आर्थिक सेवाओं का पूंजी खाता — Total—Capital Account of General Economic Services | 73,96,34 | 27,21,14 | 36,77,48 | 49,39,39 |
| (ख) | **कृषि और सम्बद्ध सेवाओं का पूंजी खाता :** — **(b) Capital Account of Agriculture and Allied Services :** | | | | |
| 505. | कृषि — 505. Agriculture | 255,87,89 | 11,80,36 | 74,79,49 | (—)245,87,09 |
| 506. | लघु सिंचाई, भूमि संरक्षण और क्षेत्र विकास — 506. Minor Irrigation, Soil Conservation and Area Development | 34,87 | 47,80 | 44,80 | 57,80 |
| 509. | खाद्य — 509. Food | 102,48,79 | 6,34,30 | 16,02,31 | 16,04,83 |
| 510. | पशुपालन — 510. Animal Husbandry | 1,31,83 | 3,13,44 | 2,65,36 | 6,36,48 |
| 511. | डेयरी विकास — 511. Dairy Development | 39,50 | 2,01,89 | 2,00,90 | 1,40,2 |
| 512. | मीन उद्योग — 512. Fisheries | 65,62 | 1,18,65 | 1,16,20 | 7,89,720 |
| 513. | वन — 513. Forests | 1,06,58 | 1,57,26 | 1,60,26 | 3,75, 05 |
| 514. | सामुदायिक विकास — 514. Community Development | .. | 50 | .. | .. |
| | जोड़—कृषि और सम्बद्ध सेवाओं का पूंजी खाता — Total—Capital Account of Agriculture and Allied Services | 362,15,08 | 26,54,20 | 98,69,32 | (—)209,83,01 |
| (ग) | **उद्योग और खनिजों का पूंजी खाता :** — **(c) Capital Account of Industry and Minerals :** | | | | |
| 520. | औद्योगिक अनुसंधान तथा विकास — 520. Industrial Research and Development | 76 | 33,82 | 31,34 | 10,78 |
| 521. | ग्राम और लघु उद्योग — 521. Village and Small Industries | 3,48,26 | 4,28,77 | 4,15,93 | 5,62,42 |
| 522. | मशीनरी तथा इंजीनियरिंग उद्योग — 522. Machinery and Engineering Industries | 53,01,07 | 9,37,85 | 35,98,37 | 51,53,08 |
| 523. | पैट्रोलियम, रसायन तथा उर्वरक उद्योग — 523. Petroleum, Chemicals and Fertilizers Industries | 329,65,93 | 385,51,51 | 389,98,09 | 390,66,54 |
| 524. | हवाई जहाज तथा समुद्री जहाज निर्माण उद्योग — 524. Aircraft and Ship-building Industries | 2,09,94 | 2,56,70 | 2,20,16 | 3,77,00 |
| 525. | दूरसंचार तथा इलेक्ट्रोनिक्स उद्योग — 525. Telecommunication and Electronics Industries | 1,18,37 | 1,84,00 | 1,15,50 | 3,65,00 |
| 526. | उपभोक्ता उद्योग — 526. Consumer Industries | 27,67,58 | 59,81,00 | 106,24,02 | 89,39,00 |
| 527. | परमाणु ऊर्जा विकास — 527. Atomic Energy Development | 35,89,73 | 54,64,31 | 52,14,86 | 56,63,23 |

## विवरण I—भारत की समेकित निधि—पूंजी खाता—भुगतान
## STATEMENT I—CONSOLIDATED FUND OF INDIA—CAPITAL ACCOUNT— DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 528. खनन तथा धातुकर्म उद्योग | 528. Mining and Metallurgical Industries . . . | 269,56,19 | 381,48,01 | 329,34,94 | 518,87,89 |
| 529. अन्य उद्योग | 529. Other Industries . . | 35,15 | 67,37 | 46,33 | 1,49,49 |
| 530. औद्योगिक वित्तीय संस्थाओं में निवेश | 530. Investments in Industrial Financial Institutions. . | 2,50 | 15,00 | 6,05 | 10,02,00 |
| जोड़—उद्योग और खनिजों का पूंजी खाता | Total—Capital Account of Industry and Minerals . . | 722,95,48 | 900,68,34 | 922,05,59 | 1131,76,43 |
| (घ) **जल और विद्युत् विकास का पूंजी खाता :** | **(d) Capital Account of Water and Power Development** | | | | |
| 531. जल और विद्युत् विकास सेवाएं | 531. Water and Power Development Services . . | 82,83 | 7,00,10 | 1,38,59 | 2,89,93 |
| 533. सिंचाई, नौपरिवहन, जल निकासी और बाढ़ नियंत्रण परियोजनाएं | 533. Irrigation, Navigation Drainage and Flood Control Projects . . . | 8,13,45 | 12,27,25 | 11,68,62 | 14,50,91 |
| 534. विद्युत् परियोजनाएं | 534. Power Projects . . . | 95,72,17 | 118,56,85 | 107,22,09 | 169,78,26 |
| जोड़—जल और विद्युत विकास का पूंजी खाता | Total—Capital Account of Water and Power Development . | 104,68,45 | 137,84,20 | 120,29,30 | 187,19,10 |
| (ङ) **परिवहन और संचार का पूंजी खाता :** | **(e) Capital Account of Transport and Communications :** | | | | |
| 535. पत्तन, दीपस्तम्भ और नौवहन | 535. Ports, Lighthouses and Shipping . . . . | 23,14,18 | 44,57,88 | 19,90,45 | 18,13,06 |
| 536. नागर विमानन | 536. Civil Aviation . . . | 10,07,77 | 10,42,67 | 13,90,01 | 17,28,79 |
| 537. सड़क और पुल | 537. Roads and Bridges . . | 72,59,61 | 84,24,57 | 84,74,86 | 90,92,82 |
| 538. सड़क और जल परिवहन सेवाएं | 538. Road and Water Transport Services . . . . | 1,64,47 | 1,90,00 | 1,51,31 | 1,54,00 |
| 544. अन्य परिवहन और संचार सेवाएं | 544. Other Transport and Communication Services . | 5,80,19 | 8,66,55 | 9,13,01 | 10,68,87 |
| जोड़—परिवहन और संचार का पूंजी खाता | Total—Capital Account of Transport and Communications. | 113,26,22 | 149,81,67 | 129,19,64 | 138,57,54 |
| (च) **रेलवे का पूंजी खाता (जैसा रेलवे बजट में दिखाया गया है)** | **(f) Capital Account of Railways (as shown in the Railway Budget) . . .** | 250,87,16 | 259,50,00 | 258,70,00 | 304,95,00 |
| (छ) **डाक-तार का पूंजी खाता :** | **(g) Capital Account of Posts and Telegraphs :** | | | | |
| 555. डाक सेवाएं | 555. Postal Services . . . | 2,38,79 | 1,99,84 | 3,14,12 | 6,66,18 |
| 556. दूर संचार सेवाएं (बेतार सहित) | 556. Telecommunications Services (including Wireless) . . | 77,02,49 | 11,95,16 | 13,61,88 | 35,68,82 |
| जोड़—डाक-तार का पूंजी खाता | Total—Capital Account of Posts and Telegraphs. . . | 79,41,28 | 13,95,00 | 16,76,00 | 42,35,00 |
| जोड़—आर्थिक सेवाओं का पूंजी खाता | TOTAL—CAPITAL ACCOUNT OF ECONOMIC SERVICES | 1707,30,01 | 1515,54,55 | 1582,47,33 | 1644,39,45 |
| जोड़—राजस्व खाते से बाहर का पूंजी व्यय | TOTAL—CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT . . . | 2250,45,11 | 1889,27,53 | 2002,98,77 | 2280,14,76 |

## विवरण I—भारत की समेकित निधि—पूंजी खाता—भुगतान
## STATEMENT 1—CONSOLIDATED FUND OF INDIA—CAPITAL ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| | **लोक ऋण — PUBLIC DEBT** | | | | |
| 601. | केन्द्रीय सरकार का आन्तरिक ऋण — 601. Internal Debt of the Central Government : | | | | |
| | बाजार उधार — Market Loans | 204,60,90 | 274,94,00 | 274,94,00 | 129,25,00 |
| | राजकोष हुण्डियां — Treasury Bills | 7962,10,27 | 9000,00,00 | 10520,00,00 | 10000,00, 00 |
| | अन्य मदें — Other Items | 8,12,75 | 4,78,53 | 6,31,23 | 6,08,34 |
| | जोड़—केन्द्रीय सरकार का आन्तरिक ऋण — Total—Internal Debt of the Central Governmen | 8174,83,92 | 9279,72,53 | 10801,25,23 | 10135,33,34 |
| 602. | विदेशी ऋण — 602. External Debt | 343,76,66 | 391,29,05 | 373,76,35 | 400,54,85 |
| | जोड़—लोक ऋण — TOTAL—PUBLIC DEBT. | 8518,60,58 | 9671,01,58 | 11175,01,58 | 10535,88,19 |
| | **उधार और अग्रिम — LOANS AND ADVANCES** | | | | |
| क. | सामाजिक और सामुदायिक सेवाओं के लिए उधार — A. LOANS FOR SOCIAL AND COMMUNITY SERVICES | | | | |
| 677. | शिक्षा, कला तथा संस्कृति — 677. Education, Art and Culture | 1,29,20 | 1,46,37 | 1,44,07 | 1,55,37 |
| 679. | वैज्ञानिक सेवाएं और अनुसंधान — 679. Scientific Services and Research | 98,29 | 94,50 | 1,34,50 | 2,69,28 |
| 681. | परिवार कल्याण — 681. Family Welfare | 67,00 | 10,00 | 10,00 | 14,00 |
| 682. | लोक स्वास्थ्य, सफाई और जल पूर्ति — 682. Public Health, Sanitation and Water Supply | 10,48,00 | 12,38,00 | 12,38,00 | 12,89,00 |
| 683. | आवास — 683. Housing | 2,02,11 | 2,38,79 | 3,57,98 | 3,76,60 |
| 684. | नगर विकास — 684. Urban Development | .. | .. | 15,50 | 62,00 |
| 685. | सूचना और प्रचार — 685. Information and Publicity | .. | 4,50 | .. | .. |
| 688. | समाज सुरक्षा और कल्याण — 688. Social Security and Welfare | 1,65,39 | 2,60,76 | 1,91,09 | 2,05,81 |
| 695. | अन्य सामाजिक तथा सामुदायिक सेवाएं — 695. Other Social and Community Services | 5,96 | 58,20 | 3,15,92 | 42,01 |
| | जोड़—सामाजिक और सामुदायिक सेवाओं के लिए उधार — TOTAL—LOANS FOR SOCIAL AND COMMUNITY SERVICES | 17,15,85 | 20,51,12 | 24,07,06 | 24,14,07 |
| ख. | आर्थिक सेवाओं के लिए उधार — B. LOANS FOR ECONOMIC SERVICES | | | | |
| 698. | सहकारी समितियां — 698. Co-operative Societies | 15,01,94 | 14,45,20 | 16,55,99 | 17,56,54 |
| 700. | सामान्य वित्तीय और व्यापारिक संस्थाएं — 700. General Financial and Trading Institutions | .. | .. | 20,00 | .. |
| 704. | अन्य सामान्य आर्थिक सेवाएं — 704. Other General Economic Services | .. | .. | .. | 25,00 |
| 705. | कृषि — 705. Agriculture | 2,16,00 | 2,49,37 | 2,77,35 | 4,25,78 |
| 706. | लघु सिंचाई, भूमि-संरक्षण और क्षेत्र विकास — 706. Minor Irrigation, Soil Conservation and Area Development | 57 | 2,45 | 75 | 73 |
| 709. | खाद्य — 709. Food | 38,75,45 | 13,17,25 | 29,16,01 | 19,98,25 |
| 710. | पशु पालन — 710. Animal Husbandry | 1,23 | 85 | 20 | 12,25 |
| 711. | डेयरी विकास — 711. Dairy Development | 90,00 | 5,50 | 2,05,50 | 4,82,80 |
| 712. | मीन उद्योग — 712. Fisheries | 1,88,34 | 51,00 | 1,51,25 | 6,10,25 |

## विवरण—I भारत की समेकित निधि—पूंजी खाता—भुगतान

## STATEMENT I—CONSOLIDATED FUND OF INDIA—CAPITAL ACCOUNT—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 714. सामुदायिक विकास | 714. Community Development . | 1,48 | 1,50 | 1,77 | 1,97 |
| 715. कृषि वित्तीय संस्थाएं | 715. Agricultural Financial Institutions . . . . | 55,00,00 | 65,00,00 | 90,00,00 | 77,00,00 |
| 720. औद्योगिक अनुसंधान तथा विकास | 720. Industrial Research and Development . . . | 75 | 1,00 | 6,00 | 6,00 |
| 721. ग्राम और लघु उद्योग | 721. Village and Small Industries. . . . . | 36,57,31 | 30,91,93 | 33,65,43 | 34,64,62 |
| 722. मशीनरी तथा इंजीनियरिंग उद्योग | 722. Machinery and Engineering Industries . . . | 89,76,91 | 80,64,72 | 92,34,04 | 76,40,91 |
| 723. पेट्रोलियम, रसायन तथा उर्वरक उद्योग | 723. Petroleum, Chemicals and Fertilizer Industries . . | 269,51,12 | 391,54,35 | 499,62,27 | 458,15,97 |
| 724. हवाई जहाज तथा समुद्री जहाज निर्माण उद्योग | 724. Aircrafts and Shipbuilding Industries . . . | 25,48,30 | 35,62,30 | 27,16,00 | 31,65,00 |
| 725. दूरसंचार तथा इलैक्ट्रोनिक उद्योग | 725. Telecommunication and Electronics Industries . | 6,42,50 | 12,56,00 | 10,40,50 | 13,06,00 |
| 726. उपभोक्ता उद्योग | 726. Consumer Industries . . | 110,32,66 | 32,36,95 | 63,98,54 | 68,44,43 |
| 728. खनन तथा धातुकर्म उद्योग | 728. Mining and Metallurgical Industries . . . | 458,49,62 | 412,48,50 | 452,35,41 | 373,62,50 |
| 729. अन्य उद्योग | 729. Other Industries . . | .. | .. | 40,00 | .. |
| 730. औद्योगिक वित्तीय संस्थाएं | 730. Industrial Financial Institutions . . . . | 4,67,48 | 15,34,33 | 12,79,96 | 27,85,47 |
| 734. विद्युत् परियोजनाएं | 734. Power Projects . . . | 75,27,93 | 81,32,02 | 103,51,21 | 123,55,50 |
| 735. पत्तन, दीपस्तम्भ और नौवहन | 735. Ports, Lighthouses and Shipping . . . . | 163,31,34 | 132,60,00 | 166,44,34 | 148,38,02 |
| 736. नागर विमानन | 736. Civil Aviation . . . | .. | 1,42,00 | 73,50 | 1,72,25 |
| 737. सड़क और पुल | 737. Roads & Bridges . . | .. | .. | 6,86 | 20,00 |
| 738. सड़क और अन्तर्देशीय जल परिवहन | 738. Road and Inland Water Transport. . . . | 17,62,21 | 10,80,43 | 7,95,43 | 5,25,92 |
| 744. अन्य परिवहन तथा संचार सेवाएं | 744. Other Transport and Communication Services . . | 3,22,97 | 2,62,35 | 4,67,59 | 5,27,60 |
| 746. रेलवे को उधार | 746. Loans to Railways . . | 174,55,24 | 176,46,18 | 146,94,77 | 169,86,89 |
| 756. डाक-तार को उधार | 756. Loans to Posts and Telegraphs . . . . | 11,56,83 | .. | .. | .. |
| जोड़—आर्थिक सेवाओं के लिए उधार | TOTAL—LOANS FOR ECONOMIC SERVICES . . | 1560,58,18 | 1512,46,18 | 1765,40,67 | 1668,30,65 |
| ग. अन्य उधार | C. OTHER LOANS | | | | |
| 760. राज्य सरकारों को उधार और अग्रिम | 760. Loans and Advances to State Governments . . | 1274,36,39 | 1403,12,27 | 1468,96,41 | 1751,24,22 |
| 761. संघ राज्य क्षेत्रों का सरकारों को उधार और अग्रिम | 761. Loans and Advances to Union Territory Governments . . . . | 20,96,31 | 32,63,17 | 34,38,83 | 45,44,25 |
| 765. विदेशी सरकारों को अग्रिम | 765. Advances to Foreign Governments . . . | 235,66,80 | 374,90,00 | 257,70,00 | 252,22,27 |
| 766. सरकारी सेवकों को उधार | 766. Loans to Government Servants . . . . | 38,46,51 | 49,96,88 | 75,80,26 | 57,92,67 |

## विवरण I—भारत की समेकित निधि—पूंजी खाता—भुगतान
## STATEMENT I—CONSOLIDATED FUND OF INDIA—CAPITAL ACCOUNT—DISBURSEMENT

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| 767. विविध उधार | 767. Miscellaneous Loans | 4,16,99 | 17,17 | 18,19 | 1,37,28 |
| जोड़—अन्य उधार | TOTAL—OTHER LOANS | 1573,63,00 | 1857,79,49 | 1837,03,69 | 2108,30,69 |
| जोड़—केन्द्रीय सरकार द्वारा दिए गए उधार और अग्रिम | TOTAL—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT | 3151,37,13 | 3390,76,79 | 3626,51,42 | 3800,75,41 |
| 768. अन्तर्राज्यीय निपटान | 768. Inter State Settlement | (—)2 | .. | .. | 21,15 |
| 769. आकस्मिकता निधि में विनियोग | 769. Appropriation to Contingency Fund | .. | .. | 20,00,00 | .. |
| जोड़—भुगतान पूंजी खाता | TOTAL—DISBURSEMENTS CAPITAL ACCOUNT | 13920,42,80 | 14951,05,90 | 16824,51,77 | 16616,99,51 |
| जोड़—भारत की समेकित निधि-भुगतान | TOTAL—CONSOLIDATED FUND OF INDIA DISBURSEMENTS | 24356,80,94 | 26343,73,38 | 29186,08,57 | 30175,51,50 |
| राजस्व से भुगतान | DISBURSEMENTS MET FROM REVENUE | | | | |
| 211. संसद | 211. Parliament | | 1,99 | 2,33 | 2,33 |
| 212. राष्ट्रपति/उप-राष्ट्रपति/संघ राज्य क्षेत्रों के प्रशासक | 212. President/Vice-President/Administrators of Union Territories | | 63,47 | 64,70 | 64,56 |
| 214. न्याय प्रशासन | 214. Administration of Justice | | 1,73,55 | 1,86,05 | 1,89,51 |
| 216. लेखा परीक्षा | 216. Audit | | 91,13 | 91,18 | 95,56 |
| 220. आय और व्यय पर करों का संग्रह | 220. Collection of Taxes on Income and Expenditure | | 1,36 | 2,16 | 2,1 |
| 237. सीमा शुल्क | 237. Customs | | 43 | 43 | 43 |
| 238. संघ उत्पाद शुल्क | 238. Union Excise Duties | | 83 | 1,26 | 88 |
| 249. ब्याज संदाय | 249. Interest Payments | | 1351,85,54 | 1390,11,14 | 1600,25,22 |
| 251. लोक सेवा आयोग | 251. Public Service Commission | | 1,90,10 | 2,03,48 | 2,10,49 |
| 252. सचिवालय—सामान्य सेवाएं | 252. Secretaria—General Services | | 70 | 70 | 85 |
| 255. पुलिस | 255. Police | | 20 | 20 | 71 |
| 258. लेखन सामग्री और मुद्रण | 258. Stationery and Printing | | 4 | 4 | 4 |
| 259. लोक निर्माण | 259. Public Works | | 7 | 58 | 11 |
| 266. पेंशन और अन्य सेवा-निवृत्ति लाभ | 266. Pensions and other Retirement Benefits | | 40,00 | 40,00 | 43,00 |
| 268. विविध सामान्य सेवाएं | 268. Miscellaneous General Services | | 2,65 | 1,02 | 3,44 |
| 269. रक्षा सेवाएं—सेना | 269. Defence Services—Army | | 9,00 | 12,85 | 9,80 |
| 270. रक्षा सेवाएं—नौ-सेना | 270. Defence Services—Navy | | 40 | 40 | 1,50 |
| 271. रक्षा सेवाएं—वायु सेना | 271. Defence Services—Air Force | | 1,50 | 2,50 | 1,50 |
| 272. रक्षा सेवाएं—पेंशनें आदि | 272. Defence Services—Pensions etc. | | 10 | 25 | 20 |
| 277. शिक्षा | 277. Education | | 1 | 25 | 5 |
| 279. वैज्ञानिक सेवाएं और अनुसंधान | 279. Scientific Services and Research | | .. | 25 | .. |
| 283. आवास | 283. Housing | | 62,56 | 66,68 | 67,41 |
| 287. श्रम और रोजगार | 287. Labour and Employment | | 25 | 25 | 25 |
| 288. समाज सुरक्षा और कल्याण | 288. Social Security and Welfare | | 1,15 | 75 | 85 |
| 296. सचिवालय—आर्थिक सेवाएं | 296. Secretariat—Economic Services | | 5 | 29 | 1 |

## विवरण Ia —भारत की समेकित निधि पर "भारित" भुगतान

## STATEMENT I A—DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF INDIA

(हजार रुपए)
(In thousands of Rupees)

| | | बजट अनुमान Budget Esstimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|
| 297. विदेश व्यापार और निर्यात संवर्धन | 297. Foreign Trade and Export Promotion | 10 | 10 | 10 |
| 311. डेयरी विकास | 311. Dairy Development | 1,00 | 20 | 10 |
| 312. मीन उद्योग | 312. Fisheries | 5 | 5 | .. |
| 320. उद्योग | 320. Industries | 1 | 1 | 1 |
| 321. ग्राम और लघु उद्योग | 321. Village and Small Industries | 1,50,00 | 1,00,00 | 1,50,00 |
| 328. खान और खनिज | 328. Mines and Minerals | .. | 4 | 2 |
| 335. पत्तन, दीपस्तम्भ और नौवहन | 335. Ports, Lighthouses and Shipping | 4 | 4 | 4 |
| 336. नागर विमानन | 336. Civil Aviation | .. | 2 | 50 |
| 337. सड़क और पुल | 337. Roads and Bridges | 10 | 3,64 | 10 |
| 338. सड़क और जल परिवहन सेवाएं | 338. Road and Water Transport Services | 20 | 30 | 20 |
| 355. डाक सेवाएं | 355. Postal Services | 17 | 32 | 50 |
| 360. राज्य सरकारों को सहायता अनुदान | 360. Grants-in-aid to State Governments | 568,13,93 | 557,86,43 | 653,97,06 |
| 362. संघ उत्पाद शुल्कों में से राज्यों के हिस्से की अदायगी | 362. Payment of States' share of Union Excise Duties | 963,94,00 | 1027,37,98 | 1091,70,00 |
| जोड़—राजस्व से भुगतान | TOTAL—DISBURSEMENTS MET FROM REVENUE | 2891,86,68 | 2983,18,87 | 3354,39,63 |
| राजस्व खाते से बाहर के पूंजी भुगतान | CAPITAL DISBURSEMENTS OUTSIDE THE REVENUE ACCOUNT | | | |
| 446. करेंसी, सिक्का निर्माण और टकसाल पर पूंजी परिव्यय | 446. Capital Outlay on Currency Coinage & Mint | .. | 5,60 | .. |
| 459. लोक निर्माण पर पूंजी परिव्यय | 459. Capital Outlay on Public Works | 10,00 | 7,91 | 10,00 |
| 469. रक्षा सेवाओं पर पूंजी परिव्यय | 469. Capital Outlay on Defence Services | 30,00 | 30,00 | 30,00 |
| 477. कला, शिक्षा और संस्कृति पर पूंजी परिव्यय | 477. Capital Outlay on Education, Art and Culture | .. | 1,44 | 56 |
| 479. वैज्ञानिक सेवाओं और अनुसंधान पर पूंजी परिव्यय | 479. Capital Outlay on Scientific Services and Research | .. | 1,11 | .. |
| 480. चिकित्सा पर पूंजी परिव्यय | 480. Capital Outlay on Medical | .. | 1,56 | .. |
| 483. आवास पर पूंजी परिव्यय | 483. Capital Outlay on Housing | 20,00 | 40,51 | 25,57 |
| 484. नगर विकास पर पूंजी परिव्यय | 484. Capital Outlay on Urban Development | 2,56,00 | 2,56,00 | 2,56,00 |
| 486. प्रसारण पर पूंजी परिव्यय | 486. Capital Outlay on Broadcasting | .. | 37 | .. |
| 488. समाज सुरक्षा और कल्याण पर पूंजी परिव्यय | 488. Capital Outlay on Social Security and Welfare | 50 | 25 | 24 |
| 505. कृषि पर पूंजी परिव्यय | 505. Capital Outlay on Agriculture | 40 | 6,43 | 4,40 |
| 509. खाद्य पर पूंजी परिव्यय | 509. Capital Outlay on Food | 3,00 | 3,00 | 3,00 |
| 510. पशु पालन पर पूंजी परिव्यय | 510. Capital Outlay on Animal Husbandry | .. | 12 | .. |
| 533. सिंचाई, नौपरिवहन, जल-निकासी और बाढ़ नियंत्रण परियोजनाओं पर पूंजी परिव्यय | 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects | 25,00 | 25,80 | 30,00 |
| 535. पत्तन, दीप स्तम्भ और नौवहन पर पूंजी परिव्यय | 535. Capital Outlay on Ports, Lighthouses and Shipping | 59,14 | 94,52 | 15,00 |

## विवरण Ia — भारत की समेकित निधि पर "भारित" भुगतान

## STATEMENT IA—DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF INDIA

(हजार रुपए)
(In thousands of Rupees)

| | | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|
| 536. नागर विमानन पर पूंजी परिव्यय | 536. Capital Outlay on Civil Aviation . . | 10,00 | 7,17 | 9,00 |
| 537. सड़कों और पुलों पर पूंजी परिव्यय | 537. Capital Outlay on Roads and Bridges . | 2,00 | 4,36 | 2,00 |
| 544. अन्य परिवहन और संचार सेवाओं पर पूंजी परिव्यय | 544. Capital Outlay on Other Transport and Communication Services . . . . | 10 | 10 | 10 |
| 601. केन्द्रीय सरकार का आन्तरिक ऋण | 601. Internal Debt of the Central Government . | 9279,72,53 | 10801,25,23 | 10135,33,34 |
| 602. विदेशी ऋण | 602. External Debt. . . . . | 391,29,05 | 373,76,35 | 400,54,85 |
| 760. राज्य सरकारों को उधार और अग्रिम | 760. Loans and Advances to State Governments | 1403,12,27 | 1468,96,41 | 1751,34,22 |
| 768. अन्तर्राज्यीय बन्दोबस्त | 768. Inter State Settlement . . . . | .. | .. | 21,15 |
| जोड़—राजस्व खाते से बाहर के पूंजी भुगतान | TOTAL—CAPITAL DISBURSEMENTS OUTSIDE THE REVENUE ACCOUNT | 11078,29,99 | 12648,84,24 | 12291,29,43 |
| जोड़—भारत की समेकित निधि पर "भारित" भुगतान | TOTAL—DISBURSEMENTS "CHARGED"ON THE CONSOLIDATED FUND OF INDIA . . . . . | 13970,16,67 | 15632,03,11 | 15645,69,06 |

## विवरण II— भारत की आकस्मिकता निधि प्राप्तियां और भुगतान

## STATEMENT II—CONTINGENCY FUND OF INDIA—RECEIPTS AND DISBURSEMENTS

(हजार रुपए)

(In thousands of R pees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| प्राप्तियां | RECEIPTS | | | | |
| 800. आकस्मिकता निधि | 800. Contingency Fund . | .. | .. | 20,00,00 | .. |
| भुगतान | DISBURSEMENTS | | | | |
| 800. आकस्मिकता निधि | 800. Contingency Fund . . | .. | .. | .. | .. |

## विवरण III—भारत का लोक खाता—प्राप्तियां
## STATEMENT III—PUBLIC ACCOUNT OF INDIA—RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budgette Estima 1977-7 |
|---|---|---|---|---|---|
| क. अल्प बचतें, भविष्य निधियां, आदि | A. SMALL SAVINGS, PROVIDENT FUNDS, ETC. | | | | |
| (क) अल्प बचतें | (a) Small Savings . . . | 1552,24,93 | 1379,12,00 | 1678,10,00 | 1860,95,00 |
| (ख) भविष्य निधियां : | (b) Provident Funds : | | | | |
| (i) सरकारी भविष्य निधियां | (i) State Provident Funds . | 471,05,52 | 388,20,17 | 409,60,91 | 594,28,86 |
| (ii) लोक भविष्य निधियां | (ii) Public Provident Funds . | 12,61,92 | 7,25,00 | 13,50,00 | 14,50,00 |
| जोड़—भविष्य निधियां | Total—Provident Funds . . | 483,67,44 | 395,45,17 | 423,10,91 | 608,78,86 |
| (ग) अन्य खाते : | (c) Other Accounts : | | | | |
| (i) डाक बीमा और जीवन वार्षिकी निधि | (i) Postal Insurance and Life Annuity Fund . . . | 10,17,59 | 9,64,51 | 10,82,18 | 11,29,84 |
| (ii) परिवार पेंशन-व-जीवन बीमा निधि | (ii) Family pension-cum-Life Assurance Fund . . | 4,82 | 39,87,42 | 45,97,01 | 54,79,30 |
| (iii) अन्य मदें | (iii) Other Items . . . | 370,19,46 | 767,85,09 | 834,41,91 | 498,25,92 |
| जोड़—अन्य खाते | Total—Other Accounts . . | 380,41,87 | 817,37,02 | 891,21,10 | 564,35,06 |
| जोड़—अल्प बचतें, भविष्य निधियां, आदि | TOTAL—SMALL SAVINGS PROVIDENT FUNDS, ETC. | 2416,34,24 | 2591,94,19 | 2992,42,01 | 3034,08,92 |
| ख. आरक्षित निधियां | B. RESERVE FUNDS | | | | |
| (क) सब्याज आरक्षित निधियां : | (a) Reserve Funds bearing interest : | | | | |
| (i) मूल्यह्रास आरक्षित निधियां—रेलवे | (i) Depreciation Reserve Funds—Railways . . | 127,97,65 | 148,86,55 | 148,75,91 | 154,74,43 |
| (ii) रेलवे राजस्व-आरक्षित निधि | (ii) Railway Revenue Reserve Fund . . . . | 155,51,24 | 164,04,64 | 162,29,50 | 180,55,28 |
| (iii) रेलवे विकास निधि | (iii) Railway Development Fund | 22,41,95 | 25,96,70 | 25,37,88 | 27,38,96 |
| (iv) रेलवे पेंशन निधि | (iv) Railway pension Fund . | 39,56,77 | 40,48,95 | 48,29,53 | 51,81,69 |
| (v) रेल दुर्घटना मुआवजा, सुरक्षा और यात्री सुविधा निधि | (v) Railway Accident Compensation, Safety and Passenger Amenities Fund | 8,53,75 | 8,96,61 | 9,92,00 | 10,56,80 |
| (vi) रेलवे कर्मचारी हित निधि | (vi) Railway Staff Benefit Fund | 1,51,84 | 1,44,56 | 1,55,76 | 1,54,17 |
| (vii) डाक तार राजस्व आरक्षित निधि | (vii) Posts and Telegraphs Revenue Reserve Fund . | 12,28,19 | 13,35,12 | 7,45,36 | 4,06,66 |
| (viii) डाक-तार—पूंजी आरक्षित निधि | (viii) Posts and Telegraphs—Capital Reserve Fund . | 6,38,17 | 111,49,65 | 109,74,59 | 134,22,51 |
| (ix) अन्य आरक्षित निधियां | (ix) Other Reserve Funds . | 13,99,59 | 7,85,47 | 8,89,40 | 9,81,59 |
| जोड़—सब्याज आरक्षित निधियां | Total—Reserve Funds bearing interest . . . . | 388,19,15 | 522,48,25 | 522,29,93 | 574,72,09 |
| (ख) निर्ब्याज आरक्षित निधियां : | (b) Reserve Funds not bearing interest : | | | | |
| (i) केन्द्रीय सड़क निधि | (i) Central Road Fund . . | 7,96,32 | 7,96,81 | 7,87,45 | 8,98,18 |
| (ii) खान कल्याण निधियां | (ii) Mines Welfare Funds . | 10,41,86 | 8,89,62 | 10,14,86 | 10,01,48 |

## विवरण III—भारत का लोक खाता—प्राप्तियां
## STATEMENT III—PUBLIC ACCOUNT OF INDIA—RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (iii) रेलवे सुरक्षा निर्माण कार्य निधि | (iii) Railway Safety Works Fund | 1,75,01 | 1,80,09 | 1,79,46 | 1,81,37 |
| (iv) अन्य आरक्षित निधियां | (iv) Other Reserve Funds . | (—)77,04,19 | 7,93,53 | 20,43,25 | 25,90,64 |
| जोड़—निर्व्याज आरक्षित निधियां | Total—Reserve Funds not bearing interest . . . . . | (—)56,91,00 | 26,60,05 | 40,25,02 | 46,71,67 |
| जोड़—आरक्षित निधियां | TOTAL—RESERVE FUNDS . | 331,28,15 | 549,08,30 | 562,54,95 | 621,43,76 |
| ग. जमा रकमें और अग्रिम | C. DEPOSITS AND ADVANCES | | | | |
| (क) सव्याज जमा रकमें : | (a) Deposits bearing interest : | | | | |
| (i) राष्ट्रीय रक्षा निधि | (i) National Defence Fund . | 6,73,30 | 3,99,00 | 4,15,00 | 3,55,00 |
| (ii) नौवहन विकास निधि की जमा रकमें | (ii) Deposits of Shipping Development Fund . . | 120,29,11 | 148,99,78 | 138,01,88 | 153,36,72 |
| (iii) अन्य जमा रकमें | (iii) Other Deposits . . | 131,23,01 | 21,57 | 3,27,62 | 1,96,26 |
| जोड़—सव्याज जमा रकमें | Total—Deposits bearing interest | 258,25,42 | 153,20,35 | 145,44,50 | 158,87,98 |
| (ख) निर्व्याज जमा रकमें : | (b) Deposits not bearing interest : | | | | |
| (i) सिविल जमा रकमें | (i) Civil Deposits . . . | 1811,32,43 | 1282,97,31 | 1183,92,70 | 1176,53,89 |
| (ii) स्थानीय निधियों की जमा रकमें | (ii) Deposits of Local Funds . | 1,32,55 | 1,05,88 | 1,10,37 | 1,37,18 |
| (iii) भारत-अमरीका करार 1974 के अन्तर्गत खाते | (iii) Accounts under Indo-US Agreement, 1974 . . | 63,17,32 | 15,30,00 | 18,40,00 | 11,90,00 |
| (iv) अन्य जमा रकमें | (iv) Other Deposits . . . | 303,55,28 | 294,06,01 | 369,76,26 | 349,59,24 |
| जोड़—निर्व्याज जमा रकमें | Total—Deposits not bearing interest . . . . | 2179,37,58 | 1593,39,20 | 1573,19,33 | 1539,40,31 |
| (ग) अग्रिम : | (c) Advances . . . . | 969,38,06 | 896,78,60 | 1023,67,02 | 1028,66,22 |
| जोड़—जमा रकमें और अग्रिम | TOTAL—DEPOSITS AND ADVANCES . . . | 3407,01,06 | 2643,38,15 | 2742,30,85 | 2726,94,51 |
| (घ) उचंत और विविध : | D. SUSPENSE AND MISCELLANEOUS : | | | | |
| उचत खाते (निवल) | Suspense Accounts (Net) . | .. | .. | 82,74,29 | .. |
| चैक और बिल (निवल) | Cheques and Bills (Net) . | 36,79,94 | .. | 129,25,00 | .. |
| विभागीय शेष (निवल) | Department Balances (Net) Cash Balance Investment . | .. | .. | 51,08,00 | .. |
| रोकड़ बाकी निवेश खाता (निवल) | Account (Net) . . . | 83,66 | .. | 2,18,70 | 6,18 |
| रिजर्व बैंक के पास जमा रकमें : | **Deposits with Reserve Bank :** | | | | |
| सिविल | Civil . . . . | 2566,06,23 | .. | .. | .. |
| रेलवे | Railways . . . | (–)209,80.90 | (–)146,60,83 | (–)211,84,87 | (–)220,43,10 |
| डाक-तार | Posts & Telegraphs . . | 124,52,47 | 190,99,36 | 102,35,34 | 6,19,79 |
| रक्षा सेवाएं | Defence Services . . | (–)2480,77,80 | (–)2535,37,06 | (–)2632,06,22 | (–)2760,53,33 |
| अन्य देशों की सरकारों के पास खाते | Accounts with Governments of other countries . . | 35,19 | 1,59,24 | 1,81,07 | 1,81,12 |
| विविध सरकारी खाता | Miscellaneous Government Account . . . | 81,17,32 | .. | 1,57,63 | 71,68 |
| अन्य उचंत और विविध खाते | Other Suspense and Miscellaneous Accounts . | .. | 28,60,10 | 37,46,45 | 37,45,31 |
| जोड़—उचंत और विविध | TOTAL—SUSPENSE AND MISCELLANEOUS . | 119,16,11 | (–)2460,79,19 | (–)2435,44,61 | (–)2934,72,35 |

## विवरण III—भारत का लोक खाता—प्राप्तियां
## STATEMENT III—PUBLIC ACCOUNT OF INDIA—RECEIPTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| (ङ) प्रेषित रकमें | E. REMITTANCES : | | | | |
| (i) मनी आर्डर | (i) Money Orders . . | 959,43,59 | 910,00,00 | 1008,00,00 | 1110,00,00 |
| (ii) अन्य प्रेषित रकमें | (ii) Other Remittances . | 260,07,69 | 185,05,00 | 240,02,00 | 195,02,00 |
| जोड़—प्रेषित रकमें : | TOTAL—REMITTANCES . | 1219,51,28 | 1095,05,00 | 1248,02,00 | 1305,02,00 |
| जोड़—लोक खाता प्राप्तियां | TOTAL—PUBLIC ACCOUNT RECEIPTS . . . | 7493,30,84 | 4418,66,45 | 5109,85,20 | 4752,76,84 |
| कुल जोड़—(I+II+III) | GRAND TOTAL (I+II+III) . | 31664,95,69 | 29378,23,56 | 31621,28,36 | 33816,37,79 |
| रोकड़ बाकी | CASH BALANCE . . | *317,41,65 | 52,76,60 | *797,02,94 | 52,00,77 |
| जोड़ | TOTAL . . . . | 31982,37,34 | 29431,00,16 | 32418,31,30 | 33868,38,56 |

*भारतीय रिजर्व बैंक द्वारा दी गई सूचना के अनुसार
*As reported by the Reserve Bank of India.

## विवरण III—भारत का लोक खाता—भुगतान
## STATEMENT III—PUBLIC ACCOUNT OF INDIA—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| क. अल्प बचतें, भविष्य निधियां, आदि | A. SMALL SAVINGS, PROVIDENT FUNDS, ETC. | | | | |
| (क) अल्प बचतें | (a) **Small Saving** . . . | 1159,44,44 | 988,62,00 | 1267,50,00 | 1435,50,00 |
| (ख) भविष्य निधियां : | (b) **Provident Fund :** | | | | |
| (i) सरकारी भविष्य निधियां | (i) State Provident Funds . | 249,27,99 | 204,28,24 | 230,72,46 | 338,71,73 |
| (ii) गैर सरकारी भविष्य निधियां | (ii) Public Provident Funds . | 74,45 | 50,00 | 2,00,00 | 2,50,00 |
| जोड़—भविष्य निधियां | Total—Provident Funds . . | 250,02,44 | 204,78,24 | 232,72,46 | 341,21,73 |
| (ग) अन्य खाते : | (c) **Other Accounts :** | | | | |
| (i) डाक बीमा और जीवन वार्षिकी निधि | (i) Postal Insurance and Life Anuvity Fund . . . | 4,46,36 | 4,15,00 | 5,48,04 | 5,55,00 |
| (ii) परिवार पेंशन व जीवन बीमा निधि | (ii) Family Pension-cum-Life Insurance Fund . . | 4,44 | 1,02,15 | 57,53 | 82,72 |
| (iii) अन्य मदें | (iii) Other Items . . . | 27,95,21 | 17,45,83 | 52,43,91 | 49,91,19 |
| जोड़—अन्य खाते | Total—Other Accounts . . | 32,46,01 | 22,62,98 | 58,49,48 | 56,28,91 |
| जोड़—अल्प बचतें, भविष्य निधियां आदि | TOTAL—SMALL SAVINGS, PROVIDENT FUNDS, ETC. | 1441,92,89 | 1216,03,22 | 1558,71,94 | 1833,00,64 |
| ख. आरक्षित निधियां | B. RESERVE FUNDS : | | | | |
| (क) सब्याज आरक्षित निधियां | (a) **Reserve Funds bearing interest:** | | | | |
| (i) मूल्यह्रास आरक्षित निधियां—रेलवे | (i) Depreciation Reserve Funds—Railways . . . | 124,56,55 | 130,00,00 | 130,00,00 | 145,85,00 |
| (ii) रेलवे राजस्व आरक्षित निधि | (ii) Railway Revenue Reserve Fund . . . . | 170,02,36 | 164,04,64 | 164,04,64 | 180,55,28 |
| (iii) रेलवे विकास निधि | (iii) Railway Development Fund | 23,65,06 | 25,96,70 | 25,73,71 | 27,38,96 |
| (iv) रेलवे पेंशन निधि | (iv) Railway Pension Fund . | 30,01,75 | 25,00,00 | 37,60,63 | 38,18,09 |
| (v) रेलवे दुर्घटना मुआवजा, सुरक्षा और यात्री सुविधा निधि | (v) Railway Accident Compensation, Safety and Passenger Amenities Fund . . | 83,73 | 3,65,60 | 3,27,35 | 6,20,50 |
| (vi) रेलवे कर्मचारी हित निधि | (vi) Railway Staff Benefit Fund | 1,27,19 | 1,36,84 | 1,52,07 | 1,52,93 |
| (vii) डाक-तार राजस्व आरक्षित निधि | (vii) Posts and Telegraphs Revenue Reserve Fund . . | 4,75,34 | 12,20,46 | 12,32,02 | .. |
| (viii) डाक-तार पूंजी आरक्षित निधि | (viii) Posts and Telegraphs—Capital Reserve Fund . | 47,28 | 44,09,68 | 96,33,74 | 166,85,90 |
| (ix) अन्य आरक्षित निधियां | (ix) Other Reserve Funds . | 1,75,06 | 37,50 | 40,16 | 43,55 |
| जोड़—सब्याज आरक्षित निधियां | Total—Reserve Funds bearing Interest . . . . | 357,34,32 | 406,71,42 | 471,24,32 | 567,00,21 |
| (ख) निर्व्याज आरक्षित निधियां | (b) **Reserve Funds not bearing interest :** | | | | |
| (i) केन्द्रीय सड़क निधि | (i) Central Road Fund . . | 6,47,79 | 7,96,81 | 7,87,45 | 8,98,18 |
| (ii) खान कल्याण निधियां | (ii) Mines Welfare Funds . | 8,38,61 | 11,02,52 | 11,50,61 | 12,32,30 |
| (iii) रेलवे सुरक्ष निर्माण कार्य निधि | (iii) Railway Safety Works Fund | 1,00,16 | 3,50,00 | 3,50,00 | 3,50,00 |
| (iv) अन्य आरक्षित निधियां | (iv) Other Reserve Funds . | 5,34,87 | 4,19,05 | 6,92,26 | 7,92,94 |
| जोड़—निर्व्याज आरक्षित निधियां | Total—Reserve Funds not bearing interest . . . . | 21,21,43 | 26,68,38 | 29,80,32 | 32,73,42 |
| जोड़—आरक्षित निधियां | TOTAL—RESERVE FUNDS . | 378,55,75 | 433,39,80 | 501,04,64 | 599,73,63 |

## विवरण III—भारत का लोक खाता—भुगतान
## STATEMENT III—PUBLIC ACCOUNTS OF INDIA—DISBURSEMENTS

(हजार रुपए)
(In thousands of Rupees)

| | | वास्तविक Accounts 1975-76 | बजट अनुमान Budget Estimate 1976-77 | संशोधित अनुमान Revised Estimate 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|---|---|
| ग. जमा रकमें और अग्रिम | C. DEPOSITS AND ADVANCES | | | | |
| (क) सब्याज जमा रकमें : | (a) **Deposits bearing interest :** | | | | |
| (i) राष्ट्रीय रक्षा निधि | (i) National Defence Fund . | 6,68,78 | 2,50,00 | 2,00,00 | 2,00,00 |
| (ii) नौवहन विकास निधि की जमा रकमें | (ii) Deposits of Shipping Development Fund . . . | 109,47,03 | 148,99,78 | 140,30,88 | 153,36,72 |
| (iii) अन्य जमा रकमें | (iii) Other Deposits . . | 48,90,63 | 20,68 | 11,60 | 13,88 |
| जोड़—सब्याज जमा रकमें | Total—Deposits bearing interest | 165,06,44 | 151,70,46 | 142,42,48 | 155,50,60 |
| (ख) निर्व्याज जमा रकमें : | (b) **Deposits not bearing interest :** | | | | |
| (i) सिविल जमा रकमें | (i) Civil Deposits . . . | 2101,20,90 | 1230,08,66 | 1033,82,33 | 1111,12,14 |
| (ii) स्थानीय निधियों की जमा रकमें | (ii) Deposits of Local Funds . | 1,54,41 | 85,27 | 94,74 | 1,17,61 |
| (iii) भारत-अमरीका करार, 1974 के अन्तर्गत खाते | (iii) Accounts under Indo-US Agreement, 1974 . . | 108,35,72 | 68,00,00 | 63,63,00 | 56,90,00 |
| (iv) अन्य जमा रकमें | (iv) Other Deposits . . | 276,04,95 | 270,66,19 | 369,91,17 | 351,57,79 |
| जोड़—निर्व्याज जमा रकमें | Total—Deposits not bearing interest . . . . . | 2487,15,98 | 1569,60,12 | 1468,31,24 | 1520,77,54 |
| (ग) अग्रिम | (c) **Advance** . . . . | 942,26,74 | 907,42,77 | 1031,70,71 | 1037,79,67 |
| जोड़—जमा रकमें और अग्रिम | TOTAL—DEPOSITS AND ADVANCES . . . . | 3594,49,16 | 2628,73,35 | 2642,43,89 | 2714,07,81 |
| घ. उचंत और विविध | D. SUSPENSE AND MISCELLANEOUS . . . | | | | |
| उचंत खाता (निवल) | Suspense Account (Net) . . | 52,48,30 | 67,33,91 | .. | 56,32,97 |
| चैक और बिल (निवल) | Cheques and Bills (Net) . . | .. | 60,00,00 | .. | 58,96,70 |
| विभागीय बाकी (निवल) | Departmental Balances (Net) . | 129,41,97 | 50,49,65 | .. | 30,78,80 |
| रोकड़ बाकी निवेश खाता (निवल) | Cash Balance Investment Account (Net) . . . . . | .. | .. | .. | .. |
| **रिजर्व बैंक के पास जमा रकमें** | **Deposits with Reserve Bank** | | | | |
| सिविल | Civil . . . . | 2566,65,50 | .. | .. | .. |
| रेलवे | Railways . . . | (–)208,88,23 | (–)146,60,83 | (–)211,84,87 | (–)220,43,10 |
| डाक-तार | Posts and Telegraphs . | 124,52,47 | 190,99,36 | 102,35,34 | 6,19,79 |
| रक्षा सेवाएं | Defence Services . . | (–)2479,10,10 | (–)2535,37,06 | (–)2632,06,22 | (–)2760,53,33 |
| अन्य देशों की सरकारों के पास खाते | Accounts with Governments of other countries . . . | 1,09,44 | 1,52,94 | 1,87,19 | 1,86,07 |
| विविध सरकारी खाता | Miscellaneous Government Account | 4,70 | 11,30 | 3,54,05 | 6,71,01 |
| अन्य उचंत और विविध खाते | Other Suspense and Miscellaneous Accounts . . . . | 5,79,52 | 22,99,08 | 24,80,00 | 24,60,35 |
| जोड़—उचंत और विविध | TOTAL—SUSPENSE AND MISCELLANEOUS . . . | 193,03,57 | (–)2288,51,65 | (–)2711,34,51 | (–)2795,50,74 |
| ङ. प्रेषित रकमें | E. REMITTANCES | | | | |
| (i) मनी आर्डर | (i) Money Orders . . . | 945,84,12 | 910,00,00 | 1008,00,00 | 1110,00,00 |
| (ii) अन्य प्रेषित रकमें | (ii) Other Remittances . . | 274,67,97 | 135,17,34 | 181,36,00 | 181,27,34 |
| जोड़—प्रेषित रकमें | TOTAL—REMITTANCES . | 1220,52,09 | 1045,17,34 | 1189,36,00 | 1291,27,34 |
| जोड़—लोक खाता भुगतान | TOTAL—PUBLIC ACCOUNT DISBURSEMENTS . . | 6828,53,46 | 3034,82,06 | 3180,21,96 | 3642,58,68 |
| कुल जोड़—(I+II+III) | GRAND TOTAL—(I+II+III) | 31185,34,40 | 29378,55,44 | 32366,30,53 | 33818,10,18 |
| रोकड़ बाकी | CASH BALANCE . . . | *797,02,94 | 52,44,72 | 52,00,77 | 50,28,38 |
| जोड़ | TOTAL . . . . . | 31982,37,34 | 29431,00,16 | 32418,31,30 | 33868,38,56 |

*भारतीय रिजर्व बैंक द्वारा दी गई सूचना के अनुसार
*As reported by the Reserve Bank of India.

# Explanatory Memorandum on the Budget of the Central Government for 1977-78 as finally adopted

[FINAL EDITION]

# BUDGET AT A GLANCE

# AND

# EXPLANATORY MEMORANDUM

on the

Budget of the Central Government

for

1977-78

S/67 M of Fin/77—1

# PREFACE

1977–78

This document presents the Budget estimates in broad aggregates to facilitate easy understanding of the Budget.

The estimates have been framed on the basis of the accounting classification prescribed by the Comptroller and Auditor General of India under article 150 of the Constitution. The classification groups Government receipts under "Tax Revenue" and "Non-Tax Revenue" and expenditures under General Services (which are indispensable to the existence of an organised state such as Parliament, tax collection, police and defence), Social and Commnunity Services (covering basic social services to individuals and the community at large such as education and health), and Economic Services (dealing with expenditures connected with production and distribution such as agriculture, industry, power and transport).

The pictorial diagrams at pages 1 and 2 represent the proportion of receipts and expenditures under different sectors. The Development outlay indicated therein comprises the Plan outlay, and non-Plan outlays under the sectors of Social and Community Services and Economic Services.

Budget at a Glance at page 4 gives the summary of receipts and disbursements. The four statements at pages 5 to 8 give the broad details of tax and non-tax revenue, revenue disbursements, capital receipts and capital disbursements. Total resources transferred to State and Union Territory Governments are shown at page 9. The Plan outlay for 1977-78 is given at page 10.

A brief note on the Budget Estimates 1977-78 is at page 11.

# Budget 1977-78

# Explanatory Memorandum

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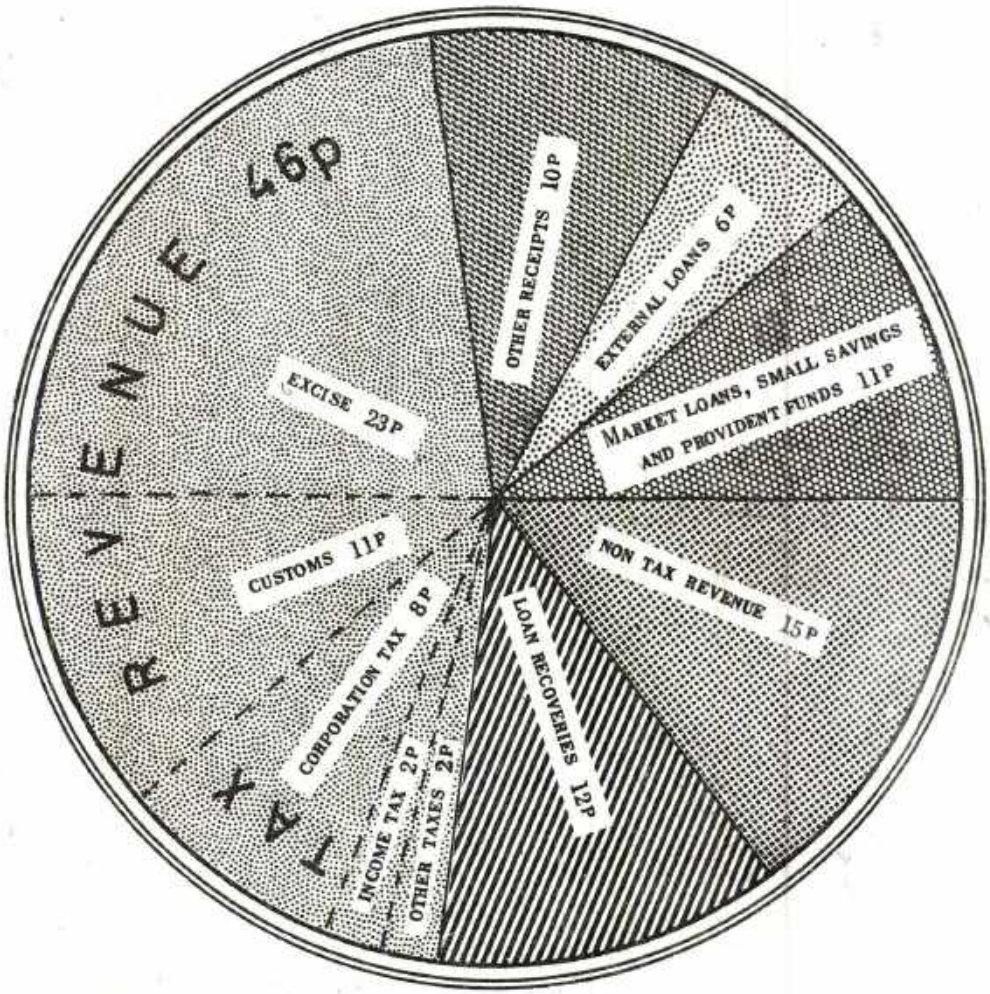
# BUDGET AT A GLANCE
# (1977-78)

# BUDGET 1977-78

## THE RUPEE COMES FROM



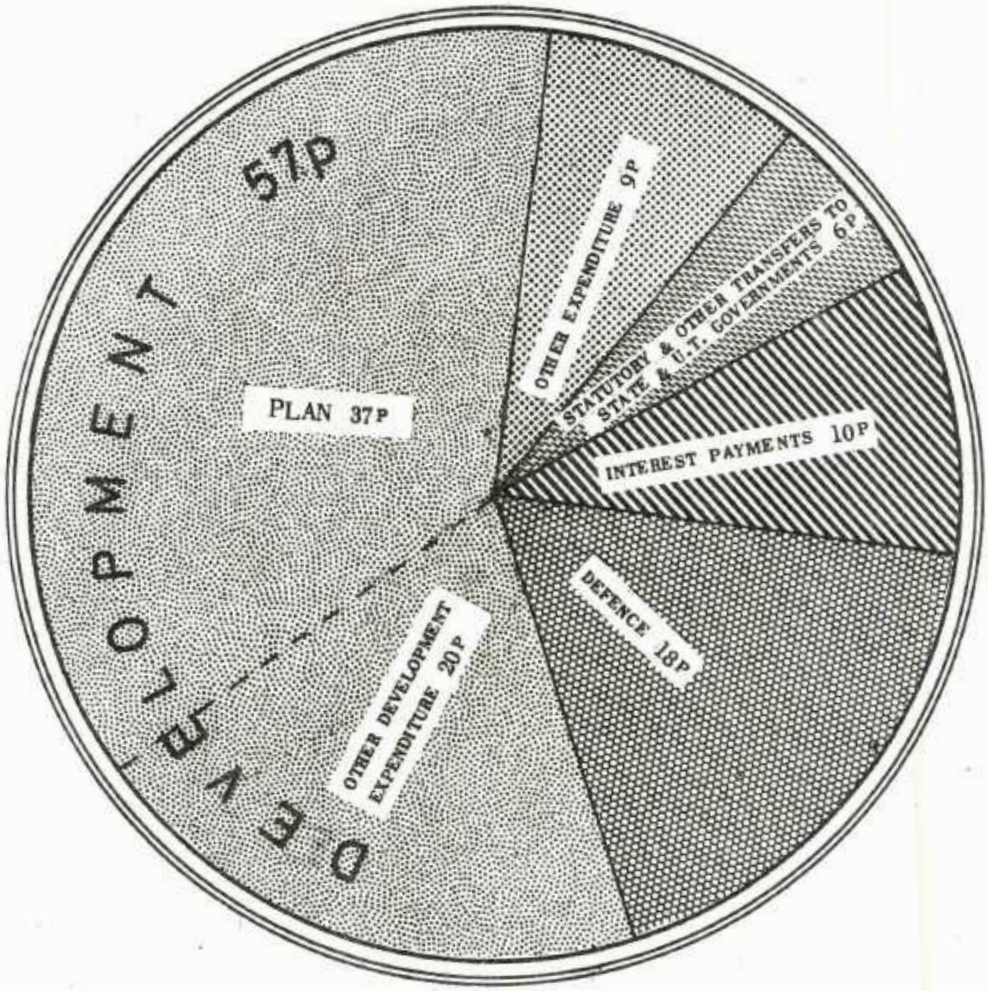

| | Rs. crores |
|---|---|
| Excise | 3489 |
| Customs | 1729 |
| Corporation Tax | 1298 |
| Income Tax | 353 |
| Other Taxes | 338 |
| Tax Revenue | 7207 |

| | Rs. crores |
|---|---|
| Loan repayments | 1803 |
| Non tax revenue | 2335 |
| Market loans, Small savings & Provident funds | 1693 |
| External loans | 894 |
| Other receipts | 1552 |
| Deficit | 84 |
| | 8361 |

Tax revenue is exclusive of States' share of taxes and duties amounting to Rs. 1799 crores.

# BUDGET 1977-78

## THE RUPEE GOES TO




| | Rs. crores | | Rs. crores |
|---|---|---|---|
| **Plan :** | | **Defence** | 2752 |
| Central Plan 3978) State and U.T. Plans 1812) | 5790 | **Interest payments** | 1600 |
| | | **Statutory & Other Transfers to State & U.T. Governments** | 957 |
| **Other Developmental Expenditure** | 3072 | **Other Expenditure** | 1397 |
| **Development** | 8862 | | 6706 |

Transfers to States are exclusive of share of taxes and duties amounting to Rs. 1799 crores.

## STATEMENT I

### Budget at a Glance

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **REVENUE RECEIPTS** | | | |
| Tax Revenue | 7883 | 8081 | 8879<br>+127* |
| Less—States' | | | |
| Share of Tax Revenue | 1626 | 1689 | 1790<br>+9* |
| Net—Centre's Tax Revenue | 6257 | 6392 | 7089<br>+118* |
| Non-Tax Revenue | 1962 | 2115 | 2335 |
| Total—Centre's Revenue | 8219 | 8507 | 9424<br>+118* |
| **CAPITAL RECEIPTS** | | | |
| Loan Recoveries | 1497 | 1590 | 1803 |
| Market Loans (Net) | 535 | 849 | 1000 |
| External Loans (Net) | 815 | 734 | 894 |
| Other Receipts | 1576 | 2079 | 2245 |
| Total—Capital Receipts | 4423 | 5252 | 5942 |
| Total Receipts | 12642 | 13759 | 15366<br>+118* |
| Overall Deficit | 328 | 425 | 202<br>—118* |
| | | | 84 |

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **REVENUE DISBURSEMENTS** | | | |
| General Services | 2224 | 2324 | 2609 |
| Defence Services | 2286 | 2374 | 2476 |
| Social and Community Services | 578 | 622 | 713 |
| Economic Services | 1169 | 1525 | 1775 |
| Grants-in-aid to States etc. | 1433 | 1709 | 1914 |
| Total Revenue Disbursements | 7690 | 8554 | 9487 |
| Revenue Surplus+ Deficit— | +529 | —47 | —63<br>+118* |
| **CAPITAL DISBURSEMENTS** | | | |
| General Services | 22 | 90 | 243 |
| Defence Services | 258 | 241 | 276 |
| Social and Community Services | 93 | 90 | 117 |
| Economic Services | 1516 | 1582 | 1644 |
| Loans and Advances | 3391 | 3627 | 3801 |
| Total—Capital Disbursements | 5280 | 5630 | 6081 |
| Total Disbursements | 12970 | 14184 | 15568 |

*Effect of Budget proposals.

## STATEMENT II

### Details of Revenue Receipts

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| A. Tax Revenue | | | |
| Customs | 1506.75 | 1490.45 | 1733.52 |
| | | | —5.08* |
| Union Excise Duties | 4093.30 | 4176.60 | 4549.92 |
| | | | +43.32* |
| Corporation Tax | 1025.00 | 1113.00 | 1243.00 |
| | | | +55.20* |
| Income-tax | 957.00 | 965.00 | 1015.00 |
| | | | +23.20* |
| Estate Duty | 8.75 | 10.75 | 10.75 |
| Taxes on Wealth | 52.00 | 59.00 | 45.00 |
| | | | +9.90* |
| Interest Tax | 85.00 | 90.00 | 99.00 |
| Gift Tax | 4.75 | 5.35 | 5.50 |
| Other Heads | 150.24 | 170.78 | 177.23 |
| Gross Tax Revenue | 7882.79 | 8080.93 | 8878.92 |
| | | | + 126.54* |
| Less—States' share of Taxes and Duties | 1625.61 | 1689.23 | 1789.61 |
| | | | +9.15* |
| Union Excise Duties | 969.09 | 1027.38 | 1091.70 |
| | | | +12.65* |
| Income-tax | 648.78 | 652.22 | 688.30 |
| | | | —3.50* |
| Estate Duty | 7.74 | 9.63 | 9.61 |
| Net Tax Revenue | 6257.18 | 6391.70 | 7089.31 |
| | | | +117.39* |
| B. Non-Tax Revenue | | | |
| Interest Receipts | 1056.43 | 1109.93 | 1223.57 |
| Dividends and Profits | 225.57 | 234.80 | 260.70 |
| Other Non-Tax Revenue | 680.30 | 770.59 | 850.28 |
| Total Non-Tax Revenue | 1962.30 | 2115.32 | 2334.55 |
| Total Revenue Receipts | 8219.48 | 8507.02 | 9423.86 |
| | | | +117.39* |

*Effect of Budget proposals.

## STATEMENT III

### Details of Revenue Disbursements

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. General Services | 4510.39 | 4698.10 | 5084.75 |
| Organs of State | 90.68 | 82.51 | 76.68 |
| Fiscal Services | 279.49 | 324.01 | 330.67 |
| Interest Payments | 1351.86 | 1390.11 | 1600.25 |
| Administrative Services | 361.06 | 393.20 | 409.79 |
| Pensions and Misc. General Services | 141.67 | 133.81 | 191.10 |
| Defence Services (net) | 2285.63 | 2374.46 | 2476.26 |
| 2. Social & Community Services | 577.71 | 622.07 | 712.66 |
| 3. Economic Services | 1168.66 | 1525.19 | 1775.52 |
| General Economic Services | 252.72 | 352.67 | 382.70 |
| Agriculture and Allied Services | 447.77 | 719.09 | 790.48 |
| Industry and Minerals | 262.78 | 254.71 | 384.25 |
| Water & Power Development | 106.33 | 92.27 | 108.73 |
| Transport and Communications | 99.06 | 106.45 | 109.35 |
| Grants-in-aid and Contributions etc. | 1432.86 | 1708.49 | 1913.93 |
| Grants-in-aid to State and Union territory Governments | 1367.27 | 1642.71 | 1841.44 |
| Aid to other countries | 49.51 | 48.87 | 55.22 |
| Other Grants and Contributions | 16.08 | 16.91 | 17 27 |
| Total Revenue Disbursements | 7689.62 | 8553.85 | 9486.86 |

## STATEMENT IV

### Details of Capital Receipts

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Market Loans | 535.06 | 848.69 | 999.75 |
| Gross Borrowings | 810.00 | 1123.63* | 1129.00 |
| Less—Repayments | 274.94 | 274.94 | 129.25 |
| 2. External Loans | 814.85 | 733.89 | 894.03 |
| Gross Borrowings | 1206.14 | 1107.65 | 1294.58 |
| Less—Repayments | 391.29 | 373.76 | 400.55 |
| 3. Recovery of Loans and Advances | 1497.00 | 1590.31 | 1803.18 |
| State and Union territory Governments | 730.00 | 790.31 | 958.18 |
| Others | 767.00 | 800.00 | 845.00 |
| 4. Small Savings | 390.50 | 410.00 | 425.00 |
| 5. Provident Funds | 190.67 | 190.38 | 267.57 |
| 6. Special Deposits of Non-Government Provident Funds | 100.00 | 150.00 | 250.00 |
| 7. Other Receipts | 894.43 | 1328.04 | 1302.60@ |
| Total—Capital Receipts | 4422.51 | 5251.31 | 5942.13 |

*Excludes Rs. 100 crores of *ad hoc* treasury bills converted into dated securities.

@Includes borrowings of Rs. 800 crores against drawal of foreign exchange reserves and Rs. 130 crores against accretions under the compulsory deposit schemes

## STATEMENT V

### Details of Capital Disbursements

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **1. General Services** | **280.44** | **330.36** | **518.62** |
| Defence Services | 258.37 | 240.54 | 275.27 |
| Other General Services | 22.07 | 89.82 | 243.35 |
| **2. Social and Community Services** | **93.29** | **90.15** | **117.14** |
| **3. Economic Services** | **1515.54** | **1582.47** | **1644.39** |
| General Economic Services | 27.21 | 36.77 | 49.39 |
| Agriculture and Allied Services | 26.54 | 98.69 | —209.83* |
| Industry and Minerals | 900.68 | 922.06 | 1131.76 |
| Water and Power Development | 137.84 | 120.29 | 187.19 |
| Transport and Communications (Other than Railways and Posts and Telegraphs) | 149.82 | 129.20 | 138.58 |
| Railways | 259.50 | 258.70 | 304.95 |
| Posts and Telegraphs | 13.95 | 16.76 | 42.35 |
| **4. Loans and Advances** | **3390.77** | **3626.52** | **3800.75** |
| Loans and advances to State and Union territory Governments | 1435.75 | 1503.36 | 1796.78 |
| Loans for Social and Community Services | 20.51 | 24.07 | 24.14 |
| Loans for Economic Services | 1512.46 | 1765.41 | 1668.31 |
| Advances to Foreign Governments | 374.90 | 257.70 | 252.22 |
| Other loans | 47.15 | 75.98 | 59.30 |
| Total—Capital Disbursements | 5280.04 | 5629.50 | 6080.90 |

*After taking into account recovery of Rs. 250 crores from the Food Corporation of India towards value of stock of fertilisers transferred to it on 1-3-1976.

## STATEMENT VI

### Resources transferred to State and Union territory Governments

(In crores of Rupees)

| | 1976-77 Budget | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **1. States' share of Taxes & Duties** | **1626** | **1689** | **1799** |
| Union Excise Duties | 969 | 1027 | 1104 |
| Income-tax | 649 | 652 | 685 |
| Estate Duty | 8 | 10 | 10 |
| **2. Statutory and Other Transfers** | **734** | **729** | **957** |
| Grants | 582 | 579 | 655 |
| Loans | 152 | 150 | 302 |
| **3. Assistance for Development outside Plan** | **454** | **583** | **508** |
| Grants | 77 | 157 | 108 |
| Loans | 377 | 426 | 400 |
| **4. Assistance for State and Union territory Plans** | **1258** | **1386** | **1573*** |
| Grants | 450 | 564 | 623 |
| Loans | 808 | 822 | 950 |
| **5. Assistance for Central & Centrally sponsored Plan Schemes** | **357** | **447** | **600** |
| Grants | 258 | 342 | 455 |
| Loans | 99 | 105 | 145 |
| 6. Total—Grants and Loans (2+3+4+5) | 2803 | 3145 | 3638 |
| Grants | 1367 | 1642 | 1841 |
| Loans | 1436 | 1503 | 1797 |
| 7. Less Recovery of loans and advances | 730 | 790 | 958 |
| 8. Net resources transferred to State and Union territory Governments (1+6—7) | 3699 | 4044 | 4479 |

N.B. The Union territories included in the above statement are those which have Legislatures.

*In addition, in the Budget for 1977-78, Rs. 114 crores are provided for Plan Outlay of Union territories without Legislatures, Rs. 15 crores for Plan Schemes of the North Eastern Council and Rs. 110 crores for Rural Electrification Corporation. Thus, the total provision in the Budget for 1977-78 for assistance towards State and Union territory Plans amounts to Rs. 1812 crores.

## STATEMENT VII

### Plan Outlay

(In crores of Rupees)

| | 1976-77 | 1977-78 |
|---|---|---|
| 1. Central Plan | 3347 | 3978 |
| 2. Central assistance for State Plans | 1294 | 1645 |
| 3. Union territory Plan provision in the Budget | 118 | 167 |
| 4. Total Plan provision in the Budget | 4759 | 5790 |
| 5. Extra Budgetary Resources for Central Plan | 743 | 961 |
| 6. Total—Central Plan (1+5) | 4090 | 4939 |
| 7. **Central Plan provision in the Budget** | | |
| General Services | 3 | 12 |
| Social and Community Services | 428 | 597 |
| Economic Services: | | |
| General Economic Services | 72 | 78 |
| Agriculture and Allied Services | 295 | 491@ |
| Industry and Minerals | 1800 | 1939 |
| Water and Power Development | 152 | 210* |
| Transport and Communications | 597 | 651 |
| | 3347 | 3978 |

@Excludes Rs. 26 crores for agricultural credit cooperatives and Rs. 8 crores for integrated rural development programme provided under General Economic Services.

*Excludes Rs. 110 crores for Rural Electrification Corporation provided as part of Central assistance for State Plans.

**Budget Estimates 1977-78**

Receipts next year, net of States' share of taxes and duties, are estimated at Rs. 15484 crores, and Expenditure at Rs. 15568 crores, leaving a deficit of Rs. 84 crores.

Gross Tax Revenue is estimated at Rs. 9006 crores. The States' share of taxes and duties will be Rs. 1799 crores.

Thus, the net Tax Revenue of the Central Government will be Rs. 7207 crores comprising Union Excise Duties Rs. 3489 crores, Customs Rs. 1729 crores, Corporation Tax Rs. 1298 crores, Income Tax Rs. 353 crores, and other Taxes and Duties Rs. 338 crores.

Non-tax revenue including interest and dividend receipts will be Rs. 2335 crores. Market loans are estimated at Rs. 1000 crores, External loans Rs. 894 crores and loan Repayments Rs. 1803 crores. Small Savings and Provident Fund collections together are placed at Rs. 693 crores. Other capital receipts are estimated at Rs. 1552 crores.

Total estimated expenditure of Rs. 15568 crores comprises developmental outlay of Rs. 8862 crores (57 per cent), Defence outlay of Rs. 2752 crores, interest payments of Rs. 1600 crores, statutory and other transfers to State and Union territory Governments of Rs. 957 crores and other expenditure of Rs. 1397 crores.

Developmental outlay of Rs. 8862 crores comprises Rs. 5314 crores on Economic Services, Rs. 854 crores on Social and Community Services and Rs. 2682 crores on assistance to State and Union territory Governments for development purposes as also Rs. 12 crores of Plan expenditure included under General Services. Of this, Rs. 5790 crores will be under the Plan and Rs. 3072 crores outside the Plan. Plan provisions include Rs. 3978 crores for Central Plan, Rs. 1645 crores for Central assistance for State Plan and Rs. 167 crores for Union territory Plan. The Central Plan provision includes substantial allocations to Agriculture (Rs. 525 crores), Industry and Minerals (Rs. 1939 crores), Water and Power Development (Rs. 210 crores, excluding Rs. 110 crores for the Rural Electrification Corporation programmes in the State sector), Transport and Communications (Rs. 651 crores) and Social and Community Services (Rs. 597 crores).

Other expenditure of Rs. 1397 crores which constitutes only 9 per cent of the total expenditure includes organs of State (Rs. 77 crores), principal taxes collection charges (Rs. 110 crores), currency and coinage (Rs. 71 crores), subscription to IMF (Rs. 208 crores), police (Rs. 224 crores), other administrative services (Rs. 186 crores), pensions (Rs. 42 crores), interest on compulsory deposits (Rs. 122 crores), aid to other countries (Rs. 82 crores) and miscellaneous loans, including loans to Government servants (Rs. 59 crores).

# EXPLANATORY MEMORANDUM
## on the
## Budget of the Central Government
## for
## 1977-78

[ AS LAID BEFORE PARLIAMENT ]

## INTRODUCTORY NOTE

This Memorandum explains the estimates in two Sections. Section I deals with the Revenue Budget, that is to say, the estimates of receipts and disbursements on Revenue Account. Section II relates to receipts and disbursements on Capital Account. The latter Section has added to it, at the end, a summary of the debt position of the Government of India over the years.

2. *Classification in the Budget :*

2.1. *Receipts :* The estimates of receipts on revenue account have been grouped under two broad sectors, namely.

(*a*) Tax Revenue

(*b*) Non-Tax Revenue

The sector Tax Revenue has been further divided into :

(*i*) Taxes on income and expenditure,

(*ii*) Taxes on property and capital transactions, and

(*iii*) Taxes on commodities and services.

The sector Non-Tax Revenue has been sub-divided into :

(*i*) Currency, Coinage and Mint,

(*ii*) Interest receipts and dividends,

(*iii*) Other non-tax revenue, and

(*iv*) Grants-in-aid and contributions.

2.2. *Expenditure :* Broadly in terms of the function and programmes of Government, expenditures have been grouped into four sectors, namely,

(*a*) *General Services* like Police, Defence, Collection of Taxes, Administration of Justice, District Administration, Jails, Audit, etc.

(*b*) *Social and Community Services* like Education, Medical, Public Health, Information and Publicity, Labour and Employment, Housing, etc.

(*c*) *Economic Services* like Agriculture, Industries, Water and Power Development, Transport and Communications, etc.

(*d*) *Grants-in-aid and contributions* to account for Grants-in-aid to State and Union Territory Governments (not other parties) as also compensation and assignments to local bodies and aid to other countries.

In each sector important functions and major programmes have been allotted Major Heads of Account. Major heads have been divided into minor heads, which reflect meaningfully the programmes, activities etc. under the function.

Expenditure on construction of functional buildings like schools, hospitals etc. is recorded under the functional Major Heads concerned like "Education", "Medical" etc. This facilitates a meaningful appreciation of the total cost of a programme and also an understanding of the nature of public works expenditure. In view of the size of the capital investments in various projects, there are separate Major Heads for investment in "Machinery and Engineering Industries", "Petroleum, Chemicals and Fertilisers Industries", "Aircraft and Ship Building Industries", "Telecommunication and Electronics Industries", "Consumer Industries", "Mining and Metallurgical Industries" etc. Similarly, in the light of the phenomenal increase in Government outlays by way of loans, the classification of loan transactions is related to the purpose or programme for which loans are given.

3. *Annexures in the Explanatory Memorandum :*

The Memorandum has, at the end, eight Annexures added to it. Annexure I gives, for the last 10 years, a summary of the budgetary position by broad categories of transactions. The six Appendices to this Annexure provide a further analysis of the transactions summarised in the Annexure. Annexure II is a Statement of reconciliation of the total of the estimates of disbursements from the Consolidated Fund of India, shown in the annual financial statement, with the summary of such disbursements given in the two Sections of this Memorandum. Annexure III reconciles, by each head of account for disbursement from the Consolidated Fund as shown in the annual financial statement, the estimates included in the latter for 1977-78 with the provisions made, on the gross and recovery portions, in the various demands for grants. The other five Annexures relate to (a) external assistance, (b) estimates of capital outlay in, and loans to, public sector undertakings, (c) contributions to international bodies, (d) outstanding guarantees given by the government, and (e) grants-in-aid paid to private institutions etc. in 1975-76.

4. *Demands for Grants :* The demands for grants, which are separate for each Ministry, are presented in two stages. The demands presented in the first-stage, in pursuance of article 113(2) of the Constitution, along with the "annual financial statement"

are followed, in the second stage, by detailed demands for grants which are presented before the discussion on the demands for grants of individual Ministries/ Departments is taken up.

The demands for grants presented along with the 'annual financial statement' highlight the major functions and programmes and schemes for which provision in a year is Rs. 10 lakhs or more. They also incorporate 'Notes' explaining the objectives of the Ministry/Department, the targets of individual programmes and undertakings and the related financial requirements. Besides, these also include a statement at the end of the relevant volume, showing details of items attracting the limitations of 'New Service' and 'New Instrument of Service', if there be any.

The detailed demands for grants presented subsequently are in the nature of detailed departmental budgets, which, besides showing the schemes and activities of the department, incorporate further details of various programmes and schemes by units representing objects of expenditure. They also include a list of important items of Non-Plan expenditure costing more than Rs. 5 lakhs; and a statement showing details of provisions included in the demands for estimated payment of grants-in-aid to non-Government bodies.

## SECTION I

## REVENUE BUDGET

# SECTION I

## REVENUE RECEIPTS

## ESTIMATES OF REVENUE RECEIPTS

The Statement below summarises, by broad categories, the estimates of revenue receipts at the existing levels of taxation. Further details by sections and heads of account, together with brief notes explaining the variation between the Budget Estimates and the Revised Estimates for 1976-77 and between the latter and the Budget Estimates for 1977-78, are given in the notes that follow this Statement.

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| 1. *Tax revenue* : | | | |
| (*a*) Taxes on Income and Expenditure | | | |
| Corporation tax . . | 1025.00 | 1113.00 | 1298.20 |
| Taxes on Income* . | 957.00 | 965.00 | 1038.20 |
| Others . . . | 85.00 | 90.00 | 99.00 |
| (*b*) Taxes on Property and Capital transactions | | | |
| Estate Duty* . . | 8.75 | 10.75 | 10.75 |
| Wealth tax . . . | 52.00 | 59.00 | 54.90 |
| Gift tax . . . | 4.75 | 5.35 | 5.50 |
| Others . . . | 20.54 | 25.64 | 25.72 |
| (*c*) Taxes on Commodities and Services | | | |
| Customs . . . | 1506.75 | 1490.45 | 1728.44 |
| Union Excise Duties . | 4093.30 | 4176.60 | 4593.24 |
| Others . . . | 129.70 | 145.14 | 151.51 |
| TOTAL—1 . . | 7882.79 | 8080.93 | 9005.46 |
| 2. *Non-tax Revenue* : | | | |
| (*a*) Fiscal Services . . | 48.22 | 68.71 | 73.73 |
| (*b*) Interest receipts, dividends and profits . | 1282.00 | 1344.73 | 1484.27 |
| (*c*) Other non-tax revenue | 632.08 | 701.88 | 776.55 |
| TOTAL—2 . . | 1962.30 | 2115.32 | 2334.55 |
| 3. Total Gross Revenue (1+2) | 9845.09 | 10196.25 | 11340.01 |
| 4. *Less* : States' share : | | | |
| Taxes on Income . . | 648.78 | 652.22 | 684.80 |
| Estate Duty . . . | 7.74 | 9.63 | 9.61 |
| Union Excise Duties . | 969.09 | 1027.38 | 1104.35 |
| TOTAL—4 . . | 1625.61 | 1689.23 | 1798.76 |
| 5. Net—Centre's Revenue (3—4) . . . . | 8219.48 | 8507.02 | 9541.25 |

*In the Annual Financial Statement figures shown are net of States' share.

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## TAX REVENUE

## TAXES ON INCOME AND EXPENDITURE

Broad details of the estimates are as follows :

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| I. Corporation tax . . | 1025.00 | 1113.00 | 1298.20 |
| II. Taxes on Income other than Corporation Tax . | 957.00 | 965.00 | 1038.20 |
| III. Other taxes on Income and expenditure—Interest tax . . . . . | 85.00 | 90.00 | 99.00 |
| TOTAL . . . | 2067.00 | 2168.00 | 2435.40 |

### Corporation Tax

Details of receipts under this tax are as shown below :

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*a*) Ordinary Collections . | 158.00 | 200.00 | 222.00 |
| (*b*) Advance tax collections | 832.00 | 858.00 | 1015.20 |
| (*c*) Surtax . . . | 27.00 | 50.00 | 55.00 |
| (*d*) Miscellaneous receipts . | 8.00 | 5.00 | 6.00 |
| TOTAL . . . | 1025.00 | 1113.00 | 1298.20 |

Inclusive of the receipts amounting to Rs. 3 crores in respect of Voluntary Disclosure Scheme, the Revised Estimates for 1976-77 were placed at Rs. 1113 crores as against the original estimate of Rs. 1025 crores. The increase is attributable to larger growth of industrial production, further strengthening of tax administration and improvement in the effectiveness of the tax collecting machinery. The estimates for 1977-78 allow for normal growth.

## TAXES ON INCOME OTHER THAN CORPORATION TAX

The details of revenue are as follows:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*a*) Ordinary collections . | 501.00 | 470.00 | 499.00 |
| (*b*) Advance collections of Income tax . . | 385.00 | 412.95 | 425.95 |
| (*c*) Surcharge (Union) . | 60.00 | 65.00 | 96.20 |
| (*d*) Surcharge (Special) . | 2.50 | 2.00 | 2.00 |
| (*e*) Additional Surcharge (Union) . . . | 0.50 | 0.05 | 0.05 |
| (*f*) Miscellaneous receipts | 8.00 | 15.00 | 15.00 |
| TOTAL . . . | 957.00 | 965.00 | 1038.20 |

Inclusive of the receipts amounting to Rs. 35 crores in respect of the Voluntary Disclosure Scheme, the revised estimate for 1976-77 was placed at Rs. 965 crores as against the Budget Estimate of Rs. 957 crores. The Budget for 1977-78 takes credit for normal growth of income-tax collections.

The net proceeds of Income-tax, except those attributable to Union emoluments, Union Territories and Union surcharges are divisible between the Centre and the States under article 272 of the Constitution. Such distribution is done in accordance with the Constitution (Distribution of Revenue) Order, 1974 issued on 30th March, 1974 by the President under Article 270 of the Constitution to give effect to the recommendations of the Sixth Finance Commission.

The Order provides that, with effect from 1st April, 1974, 80% of the net annual proceeds of taxes on income except in so far as these proceeds represent the portion attributable to Union Territories (1.79 per cent) and the taxes payable in respect of Union emoluments shall be assigned to the States and distributed amongst them in accordance with the percentages shown in Statement III.

The States' share has been worked out as indicated below:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Total taxes on Income other than Corporation Tax (net of refunds) . . . | 957.00 | 965.00 | 1038.20 |
| *Less—* | | | |
| Union surcharge . . | —60.00 | —65.00 | —96.20 |
| Surcharge (Special) . . | —2.50 | —2.00 | —2.00 |
| Additional surcharge (Union) | —0.50 | —0.05 | —0.05 |
| Miscellaneous receipts . | —8.00 | —15.00 | —15.00 |
| | 886.00 | 882.95 | 924.95 |
| Deduct—Portion attributable to Union emoluments . . . . | —27.00 | —18.00 | —17.46 |
| Deduct—Cost of collection . | —32.16 | —33.88 | —34.93 |
| Deduct—Portion attributable to Union Territories . | —15.86 | —15.80 | —16.56 |
| TOTAL.—Divisible Pool . | 810.98 | 815.27 | 856.00 |
| States' Share (80%) . . | 648.78 | 652.22 | 684.80 |

The amounts payable to each State during the years 1976-77 and 1977-78 are shown in Statement IV.

**Other Taxes on Income and Expenditure-Interest Tax**

The Interest Tax Act, 1974 provides for the levy, fore very assessment year commencing on or after 1st April, 1975, of a special tax on the gross amount of inteerest accuring or arising to the State Bank of India its subsidiaries, the nationalised banks as also other banks which are listed in the second schedule to the Reserve Bank of India Act, 1934, on or after 1st August, 1974, on loans and advances made by them in India. The tax is levied at the rate of 7 per cent on the total amount of interest accuring or arising to the bank in the previous year. For this purpose, interest includes (i) commitment charges on unutilised portion of any credit sanctioned for being availed of in India, and (ii) discounts on promissory notes and bills of exchange (other than treasury bills) drawn or made in India. Interest on Government securities, as also debentures and other securities issued by local authorities, companies and statutory corporations are not included in the tax base. Interest received on loans and advances made to other scheduled banks is like-wise outside the scope of levy. By amendment made under the Finance Act, 1976, interest on loans for the creation of a capital asset in India, the repayment period of which is not less than seven years, is also excluded, with effect from 1st April, 1977. The tax is allowed as a deduction in computing taxable income under the Income Tax Act.

Based on anticipated interest income of the scheduled banks, the yield from the tax was estimated as Rs. 90 crores in 1976-77 (Revised) and is placed at Rs. 99 crores in 1977-78.

## TAXES ON PROPERTY AND CAPITAL TRANSACTIONS

Broad details of revenue are as follows:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Estate Duty . . . | 8.75 | 10.75 | 10.75 |
| Taxes on Wealth . . | 52.00 | 59.00 | 54.90 |
| Gift Tax . . . | 4.75 | 5.35 | 5.50 |
| Land Revenue . . . | 0.38 | 0.34 | 0.34 |
| Stamps and Registration Fees | 20.16 | 25.30 | 25.38 |
| TOTAL . . . | 86.04 | 100.74 | 96.87 |

**Estate Duty**

The net proceeds of estate duty on agricultural land are paid to the States and the Union Territories (with legislature) in which these are collected.

The net proceeds of estate duty on property other than agricultural land levied and collected during a financial year are also assigned to the States in accordance with the Estate Duty Distribution (Amendment) Act, 1974, which is based on the recommendations contained in the Report of the Sixth Finance Commission. The Commission recommended that :—

(1) Out of the net proceeds of the estate duty in each financial year, a sum equal to 2.5 per cent, thereof, be retained by the Union as being the proceeds attributable to Union Territories; and

(2) The balance of net proceeds be distributed among the States in accordance with the following principles–

(*a*) such balance be first apportioned between immovable property and other property in the ratio of the gross value of all such properties brought into assessment in that year;

(*b*) the sum thus apportioned to immovable property be distributed among the States in proportion to the gross value of the immovable property located in each State and brought into assessment in that year; and

(*c*) the sum apportioned to property other than immovable property be distributed among the State in proportion to the population of each State, as in Statement III.

The revenue from Estate Duty has been taken at Rs. 10.75 crores both for 1976-77 (Revised) and 1977-78 (Budget Estimates).

The States' share has been worked out as indicated below:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| I. Agricultural Lands : | | | |
| Total collections (net of refunds) . . . | 0.54 | 0.75 | 0.69 |
| Deduct—Cost of collection . | —0.05 | —0.06 | —0.06 |
| Deduct—Net proceeds in respect of Union Territories . . . . | —0.01 | —0.03 | —0.02 |
| Net amount to be distributed amongst States . | 0.48 | 0.66 | 0.61 |
| II. Property other than agricultural land : | | | |
| Total collection (net of refunds) . . . | 8.21 | 10.00 | 10.06 |
| Deduct—Cost of collection . | —0.77 | —0.80 | —0.83 |
| Net proceeds . . | 7.44 | 9.20 | 9.23 |
| Deduct—Portion attributable to Union Territories (2.5%) . . | —0.18 | —0.23 | —0.23 |
| Net proceeds to be distributed amongst States . | 7.26 | 8.97 | 9.00 |
| Total share payable to States (Total I + II) . | 7.74 | 9.63 | 9.61 |

The amounts payable to each State during the year 1976-77 and 1977-78 are shown in Statement IV.

**Taxes on Wealth**

The details of the receipts are:

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (i) Wealth tax on property other than agricultural property . . . | 51.00 | 58.12 | 54.22 |
| (ii) Wealth tax on agricultural property. . . | 1.00 | 0.88 | 0.68 |
| TOTAL . . | 52.00 | 59.00 | 54.90 |

(i) The Wealth-tax Act, 1957 provides for the levy of a tax on the net wealth of every individual and Hindu undivided family. Under the Finance Act, 1976, no wealth-tax is, payable where the net wealth is less than rupees one lakh both in the case of an individual and a Hindu undivided family. The wealth-tax payable should not exceed 5% of the amount by which the net wealth exceeds the limit of rupees one lakh.

Inclusive of receipts amounting to Rs. 2.36 crores under the Voluntary Disclosure Scheme, the Revised estimate for 1976-77 was placed at Rs. 58.12 crores as compared to the estimate of Rs. 51 crores included in the Budget. The Budget for 1977-78 takes credit for receipts of the order of Rs. 54.22 crores. The decline in receipt as compared to the revised estimates for 1976-77 is on account of reduction in rates of tax under the Finance Act, 1976.

(ii) Under the Finance Act, 1969, the value of agricultural property held by individuals and Hindu undivided families was also brought within the purview of the Wealth-tax Act, subject to certain limits. Receipts on account of Wealth-tax on agricultural property are estimated at Rs. 0.88 crore in the Revised estimates for 1976-77. The Budget for 1977-78 takes credit for the receipt at Rs. 0.68 crore.

**Gift Tax**

The revenue from Gift Tax was assumed at Rs. 4.75 crores for the year 1976-77. The Revised estimate for the year 1976-77 was placed at Rs. 5.35 crores. The Budget Estimate for 1977-78 assumes credit for an estimated receipt of Rs. 5.50 crores.

*Land Revenue*

The receipts represent the Land Revenue collections including royalty from quarries, in the Union territories (without Legislature), mainly Delhi. Revised Estimate for 1976-77 was placed at Rs. 34 lakhs. For 1977-78 (B.E.) credit has been taken for the same amount.

*Stamps and Registration Fees*

The estimates are in respect of receipts of the India Security Press, Nasik, as also stamp duty and registration fees collected in Union Territories (without Legislature). Based on trends of collections, the Revised Estimate for 1976-77 was placed at Rs. 25.30 crores and the Budget Estimate for 1977-78 at Rs. 25.38 crores.

## TAXES ON COMMODITIES AND SERVICES

Broad details of revenue are as follows:—

(In Crores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| 1. Customs | 1506.75 | 1490.45 | 1728.44 |
| 2. Union Excise Duties | 4093.30 | 4176.60 | 4593.24 |
| 3. State Excise Duties | 16.93 | 19.78 | 20.96 |
| 4. Sales Tax | 83.87 | 94.11 | 99.16 |
| 5. Taxes on vehicles | 4.45 | 4.52 | 4.65 |
| 6. Taxes on goods and Passengers | 10.79 | 11.17 | 11.17 |
| 7. Taxes and Duties on Electricity | 0.53 | 0.54 | 0.55 |
| 8. Other taxes and duties on Commodities and Services | 13.13 | 15.02 | 15.02 |
| TOTAL | 5729.75 | 5812.19 | 6473.19 |

**Customs**

The total customs revenue was estimated at Rs. 1490.45 crores in the Revised Estimate for 1976-77 and the Budget Estimate for 1977-78 is placed at Rs. 1728.44 crores.

The following table summarises the estimates :

(In Crores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (i) Import duties (net) | 1382.45 | 1330.49 | 1404.16 |
| (ii) Export Duties (net) | 84.60 | 113.16 | 277.48 |
| (iii) Cesses on export (net) | 5.15 | 7.00 | 7.00 |
| (iv) Other receipts (net) | 34.55 | 39.80 | 39.80 |
| TOTAL | 1506.75 | 1490.45 | 1728.44 |

The commodity-wise break up of the collections in 1975-76 and the estimated revenue in 1976-77 and 1977-78 is given in two separate statements 1(a) and 1(b) respectively because of the changes in custom tariff classification with effect from 2nd August, 1976.

(i) The Budget estimates of revenue from import duties for 1976-77 were placed at Rs. 1382.45 crores. This took into account an additional revenue of Rs. 36.75 crores from the changes brought about under the Finance Act, 1976. Basic import duty on Caprolactam and DMT, alloy steel, high carbon steel products, copper, and acrylic yarn were increased and GATT-bound rates of duty on certain articles rationalised. Exemption from additional (countervailing) duty on Caprolactam was withdrawn and additional (countervailing) duty on iron, steel products and copper was increased with corresponding adjustments in the duty on copper scrap and copper manufactures. Increases in revenue on account of all these changes were, however, partly offset by loss in revenue on account of reduction in the basic import duty on machinery and equipment for the manufacture of fertilisers and newsprint and other concessions including abolition of customs duty on imported rock phosphate.

The revenue from import duties in the Revised Estimate for 1976-77 was estimated at Rs. 1330.49 crores. The decrease over the budget estimates for 1976-77 is mainly in respect of 'Fertilisers'. Lesser imports than what had been anticipated at the budget stage accounted for the large shortfall. Increases anticipated in respect of zinc, iron and steel and motor vehicles and parts thereof, were however likely to be offset by lower realisations under machinery, vegetable oils, chemicals etc.

With the expected growth of domestic production and step up in the tempo of the Plan, maintenance as well as project imports are expected to be larger in 1977-78. On the basis of present assessment, import duties are expected to yield a net revenue of Rs. 1404.16 crores.

(ii) Export duties are levied on a number of items such as coffee, hides, skins and leathers, de-oiled groundnut meal, unmanufactured tobacco, mica, manganese ore, iron ore, black pepper, groundnut and cardamom. While levying export duties the competitive position of the goods in the international market is generally kept in view. The export duty leviable on each item takes into account *inter alia* factors like home production and likely exportable surpluses, demand for products in the foreign markets and the prices prevailing in the international market, changes in exchange rates etc.

As against the Budget Estimate of Rs. 84.60 crores the Revised estimate for 1976-77 of export duties was placed at Rs. 113.16 crores. The increase is mainly accounted for by more receipts expected under export duty on coffee, hides, skins and leathers and de-oiled groundnut meal.

The estimates of revenue from export duties in 1977-78 is placed at Rs. 277.48 crores. The increase is due to enhancement of export duty on coffee with effect from 26-4-1977, imposition of export duty on cardamom with effect from 12th January, 1977 and on tea with effect from 9-4-1977 and enhancement of export duty on chrome ore and concentrates with effect from 11-5-1977. Receipts from export duty on hides and skins and leather are expected to be lower.

(iii) and (iv) Cesses on export and other receipts, including fines and forfeitures, are estimated at about Rs. 47 crores in each of the years 1976-77 and 1977-78.

**Union Excise Duties**

The commodity-wise details of revenue from Union Excise Duties are given in Statement II. The following table summarises the position :

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (i) Basic Excise Duties (net) | 3763.45 | 3824.94 | 4197.14 |
| (ii) Earmarked Cesses(net) | 101.36 | 98.37 | 116.68 |
| (iii) Additional Excise Duties in lieu of sales tax (net) | 228.49 | 253.29 | 279.42 |
| TOTAL . . . | 4093.30 | 4176.60 | 4593.24 |

The Budget Estimate for 1976-77 for all duties of excise taken together was placed at Rs. 4093.30 crores. This estimate included additional revenue of Rs. 8.30 crores as a result of the net effect of changes in rates and new duties introduced through the Finance Act, 1976. The rates of basic excise duties were revised (by Act or by Notification) in respect of 25 existing tariff entries. The changes effected provided for increase in the rates of duties on aerated water, cigarettes, patent and proprietory medicines, paper, cotton fabrics, cement, cigars and cheroots, wireless receiving sets and tape recorders. Rates of duty in respect of a number of items particularly chemicals, plastics, cotton yarn, refrigerating and air-conditioning machinery, motor vehicles and safety razor blades were revised downward. Basic excise duties were also imposed on starch, mineral fibres yarn and computers. Changes were also effected in additional excise duties (in lieu of sales tax) and auxiliary duties of excise.

Under the Finance Ac, 1977 Auxiliary Duties of Excise have been merged with the Basic Excise Duties.

(i) *Basic Excise Duties*

The Revised Estimate of receipts under basic excise duties was placed at Rs. 3824.94 crores as against Rs. 3763.45 crores assumed in the Budget. Increased output as a result of improved industrial climate, easier availability of critical raw materials *e.g.*, coal, power, aluminium, steel and greater efficiency in tax administration etc. broadly account for the increase.

As regards individual items, the bulk of the increase was in respect of tea, tobacco, synthetic fibres and yarn, art silk fabrics, iron and steel products, motor vehicles and matches. The increase in respect of tea was on account of inclusion of arrear realisations arising out of court decisions. Better excise control on unmanufactured tobacco after the rationalisation of tobacco excise tariff in 1975 Budget together with increased production and consumption of cigarettes accounted for increase under tobacco. Increased production of synthetic fibres and yarn and better excise control after transferring incidence of basic excise duties from art silk fabrics to yarn stage, growing consumer preferences and intensive anti-smuggling measures, accounted for increase under art silk fabrics. Increased production following easy availability of coal and transport facilities was expected to lead to higher revenue in respect of iron and steel products. Revival of demand for cars, following reliefs granted in 1976 Budget accounted for the increased receipt under motor vehicles.

Reduction in basic duty from 15% to 10% in respect of levy on sugar from August, 1976, and reduction in basic duty from 37-½% to 34% in respect of free sale sugar during November and December 1976 resulted in lower receipts in respect of sugar. Fall in prices of phosphetic fertilisers, drop in production of truck tyres and power cuts were expected to result in lower receipts under fertilisers, tyres and plastics respectively.

The Budget for 1977-78 takes credit for receipts of the order of Rs. 4197.14 crores. This estimate takes into account production trends of commodities subject to excise, expansion programmes of important revenue yielding industries, raw material position and relative price stability.

Sharing of Union excise duties between the Union and the States is permissible under Article 272 of the Constitution and such sharing is done in accordance with the law enacted on the basis of the recommendations of the Finance Commission set up under Article 280 of the Constitution. Receipts under additional duties of excise (excluding cost of collection and share attributable to Union territories) are wholly passed on to the States.

The share of the States in the basic duties of excise is governed by the Union Duties of Excise (Distribution) Amendment Act, 1974 based on the recommendations of the Sixth Finance Commission. The recommendations of the Sixth Finance Commission provide for the distribution of 20 per cent of the net proceeds of excise duties on all commodities other than duties and cesses earmarked for specific purposes to the different states in accordance with the percentages suggested by the Commission. These percentages are indicated in Statement III.

The States' share ofthe basic excise duties was estimated at Rs. 757.38 crores, in Revised Estimate for 1976-77against the Budget Estimate of Rs. 745.59 crores. After taking into account arrears of Rs. 16.11 crores relating to 1974-75 as disclosed by the figures of net proceeds certified by the Comptroller and Auditor General of India, the total amount payable to the States during 1976-77 was estimated at Rs. 773.49 crores. The States' share for

1977-78 is estimated at Rs. 831.07 crores. The amounts payable to the States have been worked out as follows:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Basic excise duties (net) . | 3763.45 | 3824.94 | 4197.14 |
| Deduct-Miscellaneous receipts (net) | —5.00 | —6.60 | —7.24 |
| Deduct-cost of collection . | —30.47 | —31.45 | —34.54 |
| Divisible pool . . . | 3727.98 | 3786.89 | 4155.36 |
| States' share (20%) . | 745.59 | 757.38 | 831.07 |
| Add-Arrears due in respect of 1974-75 on the basis of certified figures. . . | .. | 16.11 | .. |
| TOTAL—Amount payable to States . . . . | 745.59 | 773.49 | 831.07 |

The amounts payable to individual States during 1976-77 and 1977-78 are shown in Statement IV.

(ii) *Earmarked cesses*

Receipts from various earmarked cesses are estimated at Rs. 116.68 crores in 1977-78 as compared to the Revised Estimate of Rs. 98.37 crores for 1976-77.

(iii) *Additional Duties of Excise*

The Additional Duties of Excise (Goods of Special Importance) Act, 1957 provides for the levy and collection of additional duties on sugar, tobacco, cotton fabrics, woollen fabrics, and rayon or artificial silk fabrics. These duties are in addition to the duties payable under the Central Excise and Salt Act, 1944 or under any other law for the time being in force and replace by agreement with the State Governments, the Sales-tax otherwise leviable by them on these commodities.

As against the original estimates of Rs. 228.49 crores, the Revised Estimates placed receipts at Rs. 253.29 crores in 1976-77. Taking into account the normal growth, the estimate for 1977-78 has been taken at Rs. 279.42 crores.

The net proceeds of these Additional duties are distributable among the States in accordance with the recommendations of the Sixth Finance Commission. The recommendations of the Commission provide that the net proceeds of these duties may be distributed on the following basis :—

(*a*) a sum equal to 1.41 per cent of the net proceeds to be retained by the Union as attributable to Union Territories, and

(*b*) the balance of 98.59 per cent of such net proceeds to be distributed among the States in accordance with the percentages specified in the Report of the Commission.

Based on these recommendations, the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1974 indicates the percentage shares of various States. Such shares are shown in Statement III.

The following table indicates the total amount payable to the States during 1976-77 and 1977-78.

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Total Net collections . . | 228.49 | 253.29 | 279.42 |
| Deduct.—Cost of collection . | —1.80 | —2.03 | —2.23 |
| | 226.69 | 251.26 | 277.19 |
| Deduct.—Union Territories share (1.41%) . . | —3.19 | —3.54 | —3.91 |
| States' share . . . | 223.50 | 247.72 | 273.28 |
| Add.—Arrears due in respect of 1974-75 on the basis of certified figures . . | .. | +6.17 | .. |
| Total amount payable to States . . . . | 223.50 | 253.89 | 273.28 |

The amounts payable to the individual States during 1976-77 and 1977-78 are shown in Statement IV.

**State Excise Duties**

The receipts are in respect of Union Territories (without legislature), mainly Delhi and Chandigarh. The increase in the Revised Estimate was due to grant of licences by open auction, increase in rate of excise duties and increase in the number of L1 and L2 licences under the revised excise policy. The Budget Estimate for 1977-78 shows the normal growth in receipts.

**Sales Tax**

The receipts pertain mainly to Delhi and Chandigarh. The revised estimates for 1976-77 were based on trend of collections and the budget for 1977-78 assumes normal growth in receipts.

**Taxes on Vehicles**

The receipts represent taxes collected in the Union Territories (without Legislature). The Revised

Estimate was based on trend of receipts. The estimate for 1977-78 assumes normal growth.

**Taxes on goods and passengers**

The receipts mainly relate to collections in Delhi. The Revised Estimate for 1976-77 and the Budget Estimate for 1977-78 are based on the trend of collections.

**Taxes and Duties on electricity**

The receipts relate to Chandigarh and are based on anticipated sales of electricity in 1976-77 and 1977-78.

**Other Taxes and Duties**

The receipts under this head represent the proceeds from Foreign Travel Tax and Entertainment and Betting Taxes in Union Territories (without Legislature).

The break-up of the estimates is given below:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (i) Foreign Travel Tax . | 7.50 | 10.00 | 10.00 |
| (ii) Other taxes and duties . | 5.63 | 5.02 | 5.02 |
| TOTAL . . . | 13.13 | 15.02 | 15.02 |

## NON TAX REVENUES

### FISCAL SERVICES

The break-up of the estimates by major heads of account are as follows :—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (i) Currency, Coinage and Mint . . . . | 48.22 | 68.71 | 63.73 |
| (ii) Other fiscal services . | .. | .. | 10.00 |
| TOTAL . . . | 48.22 | 68.71 | 73.73 |

**(i) Currency, Coinage and Mint**

The estimates relate to receipts of—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (a) Currency Note Press, Nasik . . . | 11.66 | 13.09 | 11.14 |
| (b) Bank Note Press, Dewas | 9.49 | 10.91 | 14.22 |
| (c) Security Press Mill, Hoshangabad . . | 6.34 | 8.99 | 7.76 |
| (d) Profit from circulation of coins . . . | 14.43 | 27.50 | 22.80 |
| (e) Mints . . . | 1.97 | 2.06 | 1.70 |
| (f) Silver Refinery . . | 4.33 | 6.16 | 6.11 |
| TOTAL . . | 48.22 | 68.71 | 63.73 |

(a) *Currency Note Press, Nasik*—The receipts in the Revised Estimates for 1976-77 included Rs. 4.60 crores, as had been assumed in the Budget Estimates for the year, on account of recoveries from Ministry of Finance, by debit to expenditure head, of charges for printing One Rupee Notes. Such receipts in 1977-78 are estimated at Rs. 3.46 crores. The rest of the receipts represent recoveries from the Reserve Bank for printing Bank Notes on their behalf. The Revised Estimates 1976-77 of receipts of this Press also included recovery of arrears relating to the previous year.

(b) *Bank Note Press, Dewas.*—The estimated receipts in 1977-78 assume increase in production of currency notes and, consequently recovery of larger amounts as printing charges from the Reserve Bank.

(c) *Security Paper Mill, Hoshangabad.*—The increase in the Revised Estimates for 1976-77 of receipts of this Mill was mainly due to the retrospective upward revision of charges for Security Paper produced by the Mill and supplied to the Currency Note Press, Nasik and Bank Note Press, Dewas.

(d) *Profits from circulation of coins.*—Unanticipated larger output and supply, to the Reserve Bank for circulation, of One Rupee coins and coins of smaller denominations accounted for increased profits in the Revised Estimates for 1976-77. Demand for cupro-nickel small coins, to be put in circulation, in 1977-78 is not expected to be of the same order as in 1976-77; hence, profit on circulation is expected to be less in that year.

(e) *Mints.*—The receipts relate mainly to refining and assaying charges levied by the Mints.

(f) *Silver Refinery.*—Larger receipts in the Revised Estimates for 1976-77 were attributable to recovery of dues outstanding against Hindustan Photo Films Ltd., for silver supplied to the Company in 1975-76. The Budget Estimates for 1977-78 are based on the quantity of silver likely to be sold to the Company in that year.

(ii) **Other fiscal services.**—The receipts under this head represent amounts realised under the Smugglers' and Foreign Exchange Manipulators' (Forfeiture of Property) Act, 1976. These receipts have been estimated at Rs. 10 crores in the Budget Estimates for 1977-78.

## INTEREST RECEIPTS, DIVIDENDS AND PROFITS

This section comprises, apart from interest receipts on loans by the Central Government, dividends and profits from public sector undertakings and contribution from Railways and Posts and Telegraphs. It also includes surplus profits of the Reserve Bank of India transferred to Government.

The details by major heads are :—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*a*) Interest receipts . . | 1056.43 | 1109.93 | 1223.57 |
| (*b*) Dividends and Profits . | 225.57 | 234.80 | 260.70 |
| TOTAL . . . | 1282.00 | 1344.73 | 1484.27 |

(*a*) Interest Receipts . .

The relevant details are :

| | | | |
|---|---|---|---|
| (*i*) Interest on loans to State Governments and Union Territory Governments (with Legislature) . | | | |
| (*a*) States . . . | 475.00 | 478.00 | 512.00 |
| (*b*) Union Territories . | 5.00 | 7.00 | 7.00 |
| (*ii*) Interest element of dividend to General Revenues from— | | | |
| (*a*) Railways . . | 202.53 | 207.46 | 223.88 |
| (*b*) Posts and Telegraphs | 22.23 | 25.98 | 28.09 |
| (*iii*) Other interest receipts . | 351.67 | 391.49 | 452.60 |
| TOTAL . . . | 1056.43 | 1109.93 | 1223.57 |

(i) *Interest on loans to State Governments and Union Territory Governments (with Legislature)*

(a) *Interest on loans to States:*

Following the recommendations of the Sixth Finance Commission, bulk of the outstanding Central loans to the States (excluding Small Savings loans) have been consolidated, with effect from 1-4-1974, into certain specified categories with longer terms of repayment than allowed earlier. Under the revised terms the States are required to repay the principal in respect of the Consolidated loans in nine monthly instalments on the fifteenth of each month from July to March. The Consolidated loans carry interest at the rate of 5% per annum with a rebate of ¼% for repayment on due dates. For Consolidated loans, interest at the prescribed rate, for the half years, October to March of the previous year, and April to September of the same year, calculated on the outstanding balances after each instalment of repayment, is recoverable on 15th of October and March, respectively.

Based on these terms and taking into account interest on Small Savings loans and other categories of loans which were not consolidated by the Sixth Finance Commission and also interest on fresh loans, Plan as well as non-Plan, given to the States from 1974-75 onwards, total interest receipts from the State Governments were placed at Rs. 478 crores in 1976-77 (Revised). The Budget for 1977-78 assumes credit for Rs. 512 crores.

(b) *Interest on loans to Union Territories (with Legislature)*

Recovery of interest on loans to the Union Territories (with Legislature) is estimated at Rs. 7 crores in each of the years 1976-77 (Revised) and 1977-78 (Budget).

(ii) (a) *Interest from Railways:*

The increase in the Revised estimates was mainly due to realisation of more deferred interest on new lines which have completed moratorium period and higher interest realisation on capital-at-charge. Budget for 1977-78 takes into account interest liability in respect of capital to be provided to Railways during 1977-78. A part of the increase in 1977-78 is due to rise in the average rate of interest chargeable on capital outlay in commercial departments from 5.40 per cent in the Revised Estimate for 1976-77 to 5.50 per cent for the Budget Estimate for 1977-78.

(ii) (b) *Interest from Posts & Telegraphs*

Interest receipts from P & T were estimated at Rs. 25.98 crores in the Revised Estimates 1976-77 and is placed at Rs. 28.09 crores in the Budget Estimates 1977-78. The increases in the Revised and Budget Estimates are on account of fresh additions to capital-at-charge.

(iii) *Other Interest Receipts*

The estimates under 'Other Interest receipts' are in respect of interest on (a) capital outlay on departmental commercial undertakings other than Railways and P & T, (b) loans and advances to financial and industrial enterprises in the public sector, (c) loans advanced to Railways and Posts & Telegraphs, (d) loans to foreign governments and (e) loans to local bodies, Government servants and others.

Loans advanced to commercial and industrial undertakings carry interest at rates ranging between 9½ per cent to 12½ per cent per annum, depending upon the nature and period for which the loan is given, subject to a rebate of ¼% for repayment on due dates. Loans to financial institutions, Agricultural Refinance Corporation, Rural Electrification Corporation, Port trusts, local bodies, cultivators, Government servants etc. carry lower rates of interest. Larger anticipated receipts in the Budget Estimates for 1977-78 are on account of increase in the volume of outstanding loans.

Dividend and Profits :-

The main items are:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*i*) Surplus profits of Reserve Bank of India . | 190.00 | 190.00 | 200.00 |
| (*ii*) Contribution from Railways : | | | |
| (*a*) In lieu of tax on Railway Passenger Fares . . | 16.25 | 16.25 | 16.25 |
| (*b*) Towards safety works | 1.80 | 1.79 | 1.81 |
| (*c*) To General Revenues . . | —12.98 | —14.20 | —16.62 |
| TOTAL (ii) . . | 5.07 | 3.84 | 1.44 |
| (iii) Contribution from Posts and Telegraphs . | 1.86 | 2.28 | 2.05 |
| (*iv*) Share of Profits from Nationalised Banks . | 4.50 | 4.35 | 4.50 |
| (*v*) Share of Profits from LIC. . . . | .. | 2.00 | 9.08 |
| (*vi*) Dividend from Public Undertakings and other Investments. . . | 24.14 | 32.33 | 43.63 |
| TOTAL . . . . | 225.57 | 234.80 | 260.70 |

(*i*) *Surplus Profits of Reserve Bank of India* :

The surplus profits of the Reserve Bank of India transferred to the Government during 1976-77 amounted to Rs. 190 crores. The estimate for 1977-78 has been placed at Rs. 200 crores.

(*ii*) *Contribution from Railways* :

In terms of the recommendations of the successive Railway Convention Committees of Parliament, the Railways pay a fixed dividend to the General Revenues on the capital invested in the Railways as computed annually in lieu of the interest charges plus a small element of contribution.

The dividend payable by the Railways is worked out as follows :—

1. On capital invested prior to 1963-64 the Railways pay dividend at the rate of 4½% with an additional 1% in lieu of passenger fare tax (which was merged with the basic fares with effect from 1st April 1961).

2. On capital invested after 31st March, 1964, the Railways pay dividend at the rate of 6%.

On certain elements of capital like the capital invested on new lines and the capital-at-charge of the non-strategic portion of the North-East Frontier Railways, the unremunerative branch lines as also the element of over-capitalisation, the Railways enjoy certain concessions in the matter of dividend payment.

The salient features of these concessions are:

(*i*) Payment of dividend on capital invested on new lines, chargeable at the average borrowing rate of interest, is deferred during the period of their construction as well as for the first five years after their openidg. The dividend so deferred is recoverable from the sixth year provided the net income of the new lines leaves a surplus after payment of the current dividend. The account of deferred dividend on new lines is closed after a period of 20 years from the date of their opening, extinguishing any liability for deferred dividend not liquidated within that period.

(*ii*) No dividend is payable on the capital expenditure on strategic lines; the annual loss in the working of such lines is borne by the General Revenues and if the working of these lines leave a surplus, it is transferred to General Reserves (up to the level of the normal dividend).

(*iii*) The Capital-at-charge of the non-strategic portion of the North-East Frontier Railways and the unremunerative Branch lines as also the element of overcapitalisation are exempted from payment of dividend.

(*iv*) Having regard to the long period of construction/gestation of railway investment in general and the time taken by such investments to reach full earning potential, 50 per cent of outlay in a year on works-in-progress (which could otherwise be liable to payment of dividend) is exempted from payment of dividend for a period of 3 years.

(*v*) Consistent with the commercial practice of utilising reserves as internal resources, the Railways are given the benefit of interest at the current dividend rate on the fund balances by being permitted to take credit for the difference between the dividend rate and the average borrowing rate at which interest accrues to the Fund as a set off in the dividend payable from the Railways to the General Revenues.

(*vi*) The extension of the Railway line beyond Kathua to Jammu is treated as a national investment, and there is no pre-determined dividend obligation. The actual surplus accruing from this line is to be made over to the General Revenues. Working losses, if any, are borne by the Railways. A similar arrangement is followed in respect of Tirunelveli-Trivandrum-Kanyakumari line.

(*vii*) Cost of construction of staff quarters is charged to capital instead of the Development Fund; dividend on such capital is payable only, if the Railways have surplus after discharging other dividend obligations.

Based on the principles mentioned above, the estimates for 1976-77 and 1977-78 work out as shown in table below.

(In crores of rupees)

| | Budget 1976-77 | | Revised 1976-77 | | Budget 1977-78 | |
|---|---|---|---|---|---|---|
| | Interest | Contribution | Interest | Contribution | Interest | Contribution |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| (*i*) Dividend on Capital-at-Charge. . . . . | 195.89 | (—)5.31 | 196.33 | (—)5.25 | 213.33 | (—)7.70 |
| (*ii*) Interest on over-capitalisation and on NEF Railways . . | .. | .. | .. | .. | .. | .. |
| (*iii*) Deferred interest and other arrear adjustments . . . | 6.64 | .. | 10.33 | .. | 10.55 | .. |
| (*iv*) Adjustment of arrear dividend . . . . . | .. | .. | 0.80 | .. | .. | .. |
| (*v*) Payment in lieu of Tax on Railway Fares . . . . | .. | 16.25 | .. | 16.25 | .. | 16.25 |
| (*vi*) Payment to assist the States for Railway Safety Works . | .. | 1.80 | .. | 1.79 | .. | 1.81 |
| (*vii*) Deduct—Loss on strategic lines . . . . . | .. | (—)5.27 | .. | (—)6.52 | .. | (—)6.74 |
| (*viii*) Deduct—Difference between dividend rate and average borrowing rate at which interest accrues to the Funds . | .. | (—)2.40 | .. | (—)2.43 | .. | (—)2.18 |
| TOTAL . . . . . | 202.53 | 5.07 | 207.46 | 3.84 | 223.88 | 1.44 |

Out of the dividend paid by the Railways, an amount of Rs. 16.25 crores is passed on to the States as payments in lieu of repealed tax on railway passenger fares. Assistance is also made available to the States, out of the dividends paid by the Railways, to finance safety works such as manned level crossings, over-bridges and under-bridges.

The share of each State out of the grant of Rs. 16.25 crores in lieu of Passenger Fares Tax is determined in accordance with the recommendations made by the Sixth Finance Commission which were accepted. The percentage shares of the grant of Rs. 16.25 crores and the amounts payable to each State are indicated in the Table below:—

| States | Share payable | |
|---|---|---|
| | Percentage of Rs. 16.25 crores | Amount (Rs. crores) |
| 1 | 2 | 3 |
| Andhra Pradesh . . . . . | 8.01 | 1.30 |
| Assam . . . . . | 2.70 | 0.44 |
| Bihar . . . . . | 10.58 | 1.72 |
| Gujarat . . . . . | 7.47 | 1.21 |
| Haryana . . . . . | 2.57 | 0.42 |
| Himachal Pradesh . . . . | 0.17 | 0.03 |
| Jammu & Kashmir . . . . | 0.02 | * |
| Karnataka . . . . . | 3.47 | 0.56 |
| Kerala . . . . . | 1.61 | 0.26 |
| Madhya Pradesh . . . . | 9.89 | 1.61 |
| Maharashtra . . . . . | 8.87 | 1.44 |
| Manipur . . . . . | .. | .. |
| Meghalaya . . . . . | .. | .. |
| Nagaland . . . . . | 0.01 | * |
| Orissa . . . . . | 2.24 | 0.37 |
| Punjab . . . . . | 5.06 | 0.82 |
| Rajasthan . . . . . | 6.59 | 1.07 |
| Sikkim . . . . . | .. | .. |
| Tamil Nadu . . . . . | 5.14 | 0.84 |
| Tripura . . . . . | 0.02 | * |
| Uttar Pradesh . . . . . | 19.85 | 3.23 |
| West Bengal . . . . . | 5.73 | 0.93 |
| TOTAL . . . . . | 100.00 | 16.25 |

*In Thousands only.

The amounts earmarked for assisting the States for financing railway safety works are also distributable in the same proportion as their share of payment in lieu of the passenger fares tax. The provision for both these payments is made under the expenditure head "360-Grants-in-aid to State Governments".

(*iii*) *Contributions from Posts & Telegraphs*

Under the revised Convention, effective from 1st April, 1970, governing the relations between the Posts and Telegraphs Department and the General Revenues :—

(*i*) The Department pays Dividend at 4.5% on the net capital advanced up to the end of 1963-64 reduced by:

(*a*) The Department's share of accumulated surpluses as on 31st March, 1960 (Rs. 29.78 crores); and

(*b*) Further reduced by the balance in the Department's Renewals Reserve Fund at the end of 1963-64 (Rs. 52.72 crores).

(*ii*) On the capital advanced during the period commencing from 1st April, 1964 to 31st March, 1970 reduced by the net accretion to the Renewals Reserve Fund during the same period, the Dividend payable is calculated at 6%.

(*iii*) On the capital further advanced from 1st April, 1970, the P & T Department pays dividend at 6%.

(*iv*) The difference in interest at Dividend rates and Average rates on the balances in Capital Reserve Fund and Revenue Reserve Fund is adjusted as a reduction in the Dividend payable by the P & T.

(*v*) In case the P & T Department are unable to pay the Dividend due to the General Revenues, the latter makes an interest bearing advance

to the P & T Revenue Reserve Fund to cover the shortfall, as well as for meeting the deficit, if any, in the working results of the Department.

(*vi*) Provision for Depreciation based on historical cost of assets is transferred to Capital in reduction of the outlay. The Department in addition, makes out of its earnings, an annual contribution to its Capital Reserve Fund to provide for the inflationary element of the cost of replacement of its assets. With effect from 1st April, 1970 the balances in the Capital Reserve Fund also earn interest at the Average rate of interest which is added to the Fund itself.

Statement V gives the financial results of the working of the P & T Department. Briefly, the position is as under :—

(In crores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Gross Receipts . . . | 648.31 | 646.69 | 717.39 |
| Working expenses(Net) . | 506.50 | 507.41 | 553.71 |
| Net Receipts . . . | 141.81 | 139.28 | 163.68 |

Increase in working expenses in Revised Estimates for 1976-77 was due to shortfall in the 'Recoveries' than anticipated in the Budget Estimates 1976-77.

The working of the Department in 1976-77 was expected to result in a net receipt of Rs. 139.28 crores. The Dividend liability was estimated at Rs. 28.26 crores, leaving a surplus of Rs. 111.02 crores. Out of this surplus, a sum of Rs. 104.28 crores was proposed to be appropriated to P&T Capital Reserve Fund and the balance of Rs. 6.74 crores to P & T Revenue Reserve Fund. A sum of Rs. 12.32 crores was proposed to be withdrawn from P & T Revenue Reserve Fund during 1976-77 towards repayment of loan of Rs. 11.57 crores taken during 1975-76 together with interest of Rs. 0.75 crore.

The Budget for 1977-78 assumes a net receipt of Rs. 163.68 crores with a Dividend liability of Rs. 30.14 crores leaving a surplus of Rs. 133.54 crores. Out of this surplus, a sum of Rs. 130.18 crores is proposed to be appropriated to P & T Capital Reserve Fund and the balance of Rs. 3.36 crores to P & T Revenue Reserve Fund. Of the total dividend payable, Rs. 25.98 crores in 1976-77 and Rs. 28.09 crores in 1977-78 will be adjusted as interest receipts, the balance of Rs. 2.28 crores and Rs. 2.05 crores will be taken as contributions to General Revenues.

(*iv*) *Share of Profits from Nationalised Banks* :

Share of profits of Nationalised Banks transferable to Government was estimated at about Rs. 4.35 crores in 1976-77 and has been assumed at Rs. 4.50 crores in the Budget Estimates for 1977-78.

(*v*) *Share of profits from Life Insurance Corporation* :

In terms of section 28 of the Life Insurance Corporation Act 1956, not more than 5 per cent of the Corporation's surplus, determined by biennial actuarial valuation, is payable to the Government. The share of the Corporation's surplus so payable to the Central Government, in relation to the biennial valuation as on 31st March, 1975, amounted to Rs. 9.08 crores of which Rs. 7.08 crores was received by the Government in 1975-76. For the balance of Rs. 2 crores, receipt was assumed in the Revised Estimates for 1976-77. The Budget Estimates for 1977-78 assume receipt of Rs. 9.08 crores on account of the estimated share of surplus receivable by Government in relation to biennial valuation as on 31st March 1977.

(*vi*) *Dividends from Public Undertakings and other Investments* :

Dividends from investments in Statutory Corporations (other than Life Insurance Corporation), Government Companies, Joint Stock Companies and Cooperative Societies etc. are included under this head. Such receipts were estimated at Rs. 32.33 crores in 1976-77 (Revised) and are placed at Rs. 43.63 crores in the Estimates for 1977-78

## OTHER NON-TAX REVENUE

Broad details of revenue are as follows :—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| I. General Services . . | 119.45 | 176.53 | 269.63 |
| II. Social and Community Services . . . | 76.73 | 60.87 | 120.77 |
| III. Economic Services . | 299.05 | 243.47 | 243.58 |
| IV. Grants-in-aid and Contributions . . | 136.85 | 221.01 | 142.57 |
| TOTAL . . . | 632.08 | 701.88 | 776.55 |

## I. GENERAL SERVICES

The break-up of the estimates under 'General Services' is as follows :—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*i*) Administrative Services | | | |
| Public Service Commission | 0.58 | 0.64 | 0.72 |
| Police . . . . | 6.97 | 12.90 | 28.93 |
| Jails . . . . . | 0.07 | 0.04 | 0.04 |
| Supplies & Disposals . . | 12.54 | 12.09 | 13.35 |
| Stationery & Printing . . | 2.02 | 2.58 | 2.54 |
| Public Works . . . | 3.65 | 2.01 | 1.99 |
| Other Administrative Services | 11.27 | 9.65 | 9.27 |
| (*ii*) Contribution and recoveries towards pension and other retirement benefits . | 2.18 | 1.61 | 1.63 |
| (*iii*) Aid Materials and Equipment . . | 60.65 | 85.93 | 90.64 |
| (*iv*) Miscellaneous General Services . . . | 19.52 | 49.08 | 120.52 |
| TOTAL—GENERAL SERVICES | 119.45 | 176.53 | 269.63 |

*(i) Administrative Services*

*Public Service Commission*

Receipts represent mainly examination fees etc. realised by the Union Public Service Commission.

*Police*

The head accommodates, besides normal police receipts, receipts on account of Central Police forces made available to the States.

In accordance with the recommendations of the Sixth Finance Commission, the States are not required, with effect from 1974-75, to pay for the services of Central Reserve Police made available to them. The Revised Estimates for 1976-77 and the Budget Estimates for 1977-78, however, take into account recovery of certain outstanding arrears amounting to Rs. 10.55 crores and Rs. 10.80 crores, respectively.

In respect of the Central Industrial Security Force, however, the States are required to pay the cost of deployment. The receipts on this account were, up-to 1976-77, shown in reduction of expenditure. It has now been decided to show such recoveries as revenue receipts and the Budget for 1977-78 assumes credit for Rs. 16.45 crores on this account.

The remaining receipts relate to incidental expenditure recoverable from the States on account of the deployment of Central Reserve Police in the States.

*Jails*

Receipts are on account of Union Territories and represent sale of jail manufactures etc.

*Supplies and Disposals*

This head primarily accommodates the receipts from the fees for purchase and inspection of stores as well as disposal of surplus and obsolete stores through the organisation of the Director General of Supplies and Disposals.

*Stationery and Printing*

Receipts relate to the Government printing presses, forms and stationery stores, sale of gazettes, etc. The estimates here do not include recoveries from other Departments of the Central Government itself, as they are accounted for in reduction of expenditure, under the head with the same nomenclature on expenditure side.

*Public Works*

This head accommodates all receipts relating to Public Works, other than rent of Government residential buildings.

*Other Administrative Services*

The receipts relate to the departments coming under the sub-section 'Organs of State' and comprise, mainly receipts of the Supreme Court, receipts connected with elections, Audit fees, passport, visa fees and other receipts of India's Missions abroad, etc.

*(ii) Contributions and recoveries towards pension and other retirement benefits*

The Revised Estimates 1976-77 were based on the trend of receipts during the year. The Budget for 1977-78 takes credit for receipts of about the same order.

*(iii) Aid Materials and Equipment*

The value of material and equipment received as gift from foreign countries and foreign agencies, which do not involve any receipt of cash, is notionally adjusted as receipts under this head by debit to expenditure head of the same nomenclature. As and when the aid material and equipment are sold, for cash consideration, or are made available for utilisation by other Government Departments, State Governments etc., the consequential accounting entries are made in the concerned functional major head of Account.

Value of such gifts from abroad, in the shape of material and equipment, was estimated at Rs. 85.93 crores during 1976-77 and is estimated at Rs. 90.64 crores during 1977-78. Bulk of the receipts relate to food and fertilisers. Other items of aid likely to be so received are material for family welfare, milk powder, television equipment and computor system for meteorology, etc.

*(iv) Miscellaneous General Services*

The estimates include Rs. 40 crores in R.E. 1976-77 and Rs. 45 crores in B.E. 1977-78, on account of "Gain by Exchange". Transactions of Government in foreign currencies are adjusted in accounts at rates which are predetermined for the sake of convenience. Effective from 25-9-1975,the exchange value of the Rupee is determined with reference to the exchange rate movements of selected currencies of those countries which are India's major trading partners. The difference between the notional rate adopted and the rates at which the transactions actually take place, is adjusted under this head if it is a net gain or under the corresponding expenditure head 'Miscellaneous General Services' if it is a loss.

The Budget Estimates for 1977-78 of receipts under this head also include Rs. 67.14 crores on account of the Defence Services canteen store department, the transactions of which have been brought into government account from 1st April 1977.

## II. SOCIAL AND COMMUNITY SERVICES

Details by major heads of Account are as under:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Education | 2.55 | 2.11 | 2.09 |
| Art and Culture | 0.44 | 0.41 | 0.41 |
| Medical | 2.02 | 2.52 | 2.67 |
| Family Welfare | 0.42 | 0.53 | 0.80 |
| Public Health, Sanitation and Water Supply | 0.92 | 0.89 | 0.94 |
| Housing | 8.11 | 8.14 | 8.40 |
| Urban Development | 0.61 | 0.68 | 0.74 |
| Information and Publicity | 3.31 | 5.49 | 5.88 |
| Broadcasting | 28.85 | 31.97 | 36.65 |
| Labour & Employment | 0.40 | 0.48 | 0.50 |
| Social Security and Welfare | 24.56 | 1.72 | 56.29 |
| Other Social and Community Services | 4.54 | 5.93 | 5.40 |
| TOTAL | 76.73 | 60.87 | 120.77 |

*Education*

The receipts relate primarily to tuition and other fees etc. in educational institutions, mainly in Union Territories.

*Art and Culture*

The receipts pertain mainly to collection of entry fee etc. at musea and ancient monuments.

*Medical*

The receipts mainly relate to contributions for Central Government Health Scheme, tuition fee for medical education and receipts from patients for hospital and dispensary services, mainly in Union Territories.

*Family Welfare*

The receipts mainly represent sale proceeds of equipment relating to family welfare programme.

*Public Health, Sanitation and Water Supply*

The estimates relate to service fees, sale of sera, vaccines and receipts of Public health laboratories, etc.

*Housing*

The receipts mostly pertain to realisation of licence fees of Government residential buildings.

*Urban Development*

Receipts represent licence fees and ground rent etc. in respect of the scheme relating to the 'Large Scale Acquisition, Development and Disposal of Land' in Delhi.

*Information and Publicity*

Receipts from advertising and visual publicity, films, sale of publications etc., are recorded under this item.

*Broadcasting*

The receipts on account of broadcasting receiver licence fees, receipts of the commercial services, of Akashvani and Doordarshan, sale of Akashvani Journals are taken under this head. The estimates are based on the trend of collections and normal growth.

*Labour and Employment*

Receipts under labour laws, fees under the Factory and Mines Acts etc., are taken credit for under this head.

*Social Security and Welfare*

The decline in the Revised Estimates for 1976-77 was on account of delay in final settlement of account in respect of crediting to the Government account of the rupee value of the Canadian grant of rapeseed/ rapeseed oil by the State Trading Corporation. The estimates for 1977-78 take credit for a receipt of Rs. 46.80 crores in this regard. Bunget Estmetes 1977-78 also take credit for contributions towards the insurance scheme for the central government employees.

*Other Social and Community Services*

Receipts mainly relate to scientific services and research.

## III. ECONOMIC SERVICES

Details by major heads are:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*i*) General Economic Services | 18.05 | —15.77 | 6.16 |
| (*ii*) Agriculture and Allied Services | 73.02 | 76.80 | 54.85 |
| (*iii*) Industry and Minerals | 101.24 | 81.09 | 63.95 |
| (*iv*) Water and Power Development Services | 72.12 | 61.31 | 67.80 |
| (*v*) Transport and Communications | 34.62 | 40.04 | 50.82 |
| TOTAL | 299.05 | 243.47 | 243.58 |

(*i*) *General Economic Services:*

Details by major heads of account are as under:

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Foreign trade and Export promotion | .. | 0.03 | 0.03 |
| Cooperation | 0.04 | 0.04 | 0.04 |
| Other General Economic Services | 18.01 | (—)15.84 | 6.09 |
| TOTAL | 18.05 | (—)15.77 | 6.16 |

*Other General Economic Services.*

Receipts under this head mainly relate to fees realised under the Monopolies and Restrictive Trade Practices Act 1969, Registration of Trade Marks, Regulation of Joint Stock Companies etc. The large reduction in 1976-77 (Revised) was due to refund of about Rs. 24 crores to Iran on account of earnest money for purchase of sugar from India through the State Trading Corporation.

(*ii*) *Agriculture and Allied Services:*

The details by major heads are:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Agriculture | 4.90 | 2.47 | 3.03 |
| Minor Irrigation, Soil Conservation and area Development | 0.08 | 0.05 | 0.06 |
| Food and Nutrition | 38.61 | 51.35 | 26.40 |
| Animal Husbandry | 0.87 | 0.44 | 0.60 |
| Dairy Development | 25.22 | 19.01 | 21.01 |
| Fisheries | 0.45 | 0.69 | 0.81 |
| Forest | 2.87 | 2.76 | 2.91 |
| Community Development | 0.02 | 0.03 | 0.03 |
| TOTAL | 73.02 | 76.80 | 54.85 |

*Agriculture*

The receipts under this head mainly represent payments by the various project authorities who receive supplies of inputs like seeds, fertilizer, machinery etc., under Indo-German Projects.

*Food and Nutrition*

The receipts consist mostly of rupee deposits by the Food Corporation of India towards the cost of food grains received as grant assistance from other countries etc. The rupee costs are remitted by the Food Corporation of India who have been entrusted with the import and distribution of the food assistance. The proposed estimates are based on the quantity of food grains received and anticipated to be received in these years.

*Animal Husbandry*

The estimates are based on trend of receipts in the current year on account of sale of poultry, livestock etc.

*Dairy Development*

The estimates represent sale proceeds of milk and milk products under the Delhi Milk Scheme, the Indian Dairy Corporation and the National Dairy Development Board.

*Fisheries*

Receipts represent rents, licence fees, fines etc. and include hire charges for mechanised fishing boats and fees for fishery education.

*Forest*

Receipts represent sale of timber and forest produce in Union Territories (without Legislature), mainly Andaman and Nicobar islands.

(*iii*) *Industry and Minerals*

The details by major heads are :—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Industries | 98.52 | 77.63 | 60.70 |
| Village and Small Industries | 0.72 | 1.66 | 1.41 |
| Mines and Minerals | 2.00 | 1.80 | 1.84 |
| TOTAL | 101.24 | 81.09 | 63.95 |

*Industries*

Receipts relate mainly to (i) Opium and alkaloid factories; (ii) atomic energy industrial projects and (iii) discount on crude oil payable by Oil India Limited. The large shortfall in 1976-77 (RE) and 1977-78(BE) is on account of increase in royalty on crude payable to the State Governments from Rs. 15 to Rs. 42 per tonne.

*Village and Small Industries*

Receipts from industrial estates, small scale handloom, khadi, handicraft, coir, sericulture and other village industries are recorded under this item.

*Mines and Minerals*

Bulk of the receipts relate to the earnings of the Geological Survey of India for specified jobs undertaken on behalf of other organisations.

(*iv*) *Water and Power Development*

The details by major heads are :—

(In crores of ruppes)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Water and Power Development Services | 1.05 | 0.66 | 0.80 |
| Irrigation, Navigation etc | 0.02 | 0.04 | 0.01 |
| Power Projects | 71.05 | 60.61 | 66.99 |
| TOTAL | 72.12 | 61.31 | 67.80 |

*Water and Power Development Services*

This head records the receipts of the Central Water and Power Commission and also receipts on account of common works executed on behalf of other Governments.

*Power Projects*

Receipts relate to sale of power by the Badarpur Thermal Project, Tarapore Atomic Power Station and Rajasthan Atomic Power Station etc. The estimates for 1976-77 and 1977-78 are based on the anticipated generation and sale of power in these years.

(*v*) *Transport and Communications*

The details by major heads are:—

(In crores of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Ports, Lighthouses and Shipping | 7.90 | 5.10 | 6.43 |
| Civil Aviation | 3.71 | 4.57 | 10.33 |
| Roads and Bridges | 0.07 | 0.01 | 0.50 |
| Road and Water Transport Services | 1.41 | 1.50 | 1.81 |
| Tourism | 0.03 | 0.04 | 0.07 |
| Other Transport and Communication Services | 21.50 | 28.82 | 31.68 |
| TOTAL | 34.62 | 40.04 | 50.82 |

*Ports, Lighthouses and Shipping*

Receipts relate to light dues, survey and registration fees of ships, and receipts from shipping and ferry services.

*Civil Aviation*

Receipts relating to service facilities at airports, landing and housing fees and route navigation facility charges are accounted for under this item. The revised estimates for 1976-77 and budget estimates for 1977-78 are based on the anticipated scheduled, unscheduled and over flights during these years.

*Roads and Bridges*

Tolls on roads and other receipts are recorded under this item. The anticipated receipts in 1977-78 (BE) are mainly in respect of sale of surplus and obsolete stores.

*Roads and Water Transport Services*

Receipts relate, mainly, to the Union Territories (without Legislature).

*Tourism*

Represent receipts from tourist transport, rent and catering charges.

*Other Transport and Communication Services*

The increase in the Revised Estimates 1976-77 related mainly to Overseas Communication Services on account of increased traffic on telegraph, telex and telephone lines. The Budget for 1977-78 assumes normal increase in these receipts.

## IV. GRANTS-IN-AID AND CONTRIBUTIONS

Cash grants from foreign countries and international organisations are estimated at Rs. 142.57 crores in the Budget Estimates for 1977-78. The details are given in Annexure IV.

STATEMENT I (a)

*Commodity-wise details of revenue from Custom duties :* 1975-76 (Actuals)

(In lakhs of Rupees)

| Sl. No. | Commodities | Actuals* 1975-76 |
|---|---|---|
| 1 | 2 | 3 |
| I. IMPORTS | | |
| | (i) *Revenue Duties :* | |
| 1. | Fruits, (dried & fresh) | 10,54 |
| 2. | Seeds | 1,90 |
| 3. | Vegetable Non-essential Oils | 8,73 |
| 4. | Spirits and Liquors | 1,48 |
| 5. | Tobacco | 8 |
| 6. | Kerosene Oil | 37,61 |
| 7. | High Speed Diesel Oil & Vap. Oil | 25,77 |
| 8. | Motor Spirit | 9,08 |
| 9. | Industrial Fuel Oils | 9,52 |
| 10. | Lubricating Oils | 13,88 |
| 11. | Other Mineral Oils | 6,75 |
| 12. | Petroleum, (Crude) | 12,88 |
| 13. | Chemicals & Pharmaceutical Products | 105,68 |
| 14. | Cinematograph Films | 2,40 |
| 15. | Paints, Colours & Painters Materials | 6,05 |
| 16. | Coal-tar Dyes & derivatives | 4,18 |
| 17. | Essential oils | 1,37 |
| 18. | Rubber & articles made of rubber | 6,95 |
| 19. | Pulp Paper and Board | 33,02 |
| 20. | Raw Wool | 11,55 |
| 21. | Raw Cotton | 7,40 |
| 22. | Staple Fibre (Excl. Yarn) | 10,77 |
| 23. | Artificial Silk Yarn and Thread | 19,61 |
| 24. | Glass and Glassware | 3,79 |
| 25. | Iron & Steel | 154,25 |
| 26. | Tools and Hardware | 9,83 |
| 27. | Copper, Copper Alloys & Manufacture thereof | 26,10 |
| 28. | Nickel and Nickel Alloys | 5,38 |
| 29. | Aluminium and Aluminium Manufactures | 5,85 |
| 30. | Lead and Lead manufactures | 5,38 |
| 31. | Zinc, Zinc Alloys and Zinc manufactures | 14,44 |
| 32. | Tin | 6,25 |
| 33. | Other Non ferrous metals and Alloys and manufactures thereof | 16,99 |
| 34. | Machinery | 270,93 |
| 35. | Ball & Roller bearings | 17,67 |
| 36. | Electrical Instruments and apparatus | 51,27 |
| 37. | Wireless Instruments and Apparatus | 7,61 |
| 38. | Railway Plant and Rolling stock | 6,82 |
| 39. | Motor Cars, Motor Cycles, Scooters, Lorries and Other Conveyances | 8,53 |
| 40. | Motor Vehicle Parts | 50,10 |
| 41. | Aeroplanes, Ships and Vessels | 3,61 |
| 42. | Non-electrical instruments and apparatus | 8,00 |
| 43. | Scientific, Surgical & Optical Instruments and Apparatus | 1,00 |
| 44. | Photographic Instruments and Apparatus | 8,81 |
| 45. | Artificial or Synthetic resins and plastic material | 35,83 |
| 46. | Fertilizers | 185,85 |
| 47. | All other articles | 105,12 |
| TOTAL—REVENUE-DUTIES | | 1356,61 |

*As per departmental records

(In lakhs of rupees)

| Sl. No. | Commodities | Actuals* 1975-76 |
|---|---|---|
| 1 | 2 | 3 |
| | (ii) *Protective Duties* | |
| 48. | Raw Silk Manufactures | 87 |
| 49. | Dye intermediates | 2,73 |
| | TOTAL—Protective Duties | 3,60 |
| | Total—Import Duties (Gross) | 1360,21 |
| | Deduct—Refunds and draw-backs | —69,35 |
| | Total—Import Duties (Net) | 1290,86 |
| | II. EXPORT DUTIES | |
| | (a) Export duties | |
| 1. | Jute manufacturers | 5,58 |
| 2. | Raw Cotton | 2,86 |
| 3. | Cotton Waste | 78 |
| 4. | Manganese Ore | 1,04 |
| 5. | Black pepper | 2,93 |
| 6. | Coffee | 4,51 |
| 7. | De-oiled groundnut meal | 12,55 |
| 8. | Tobacco Unmanufacturred | 5,22 |
| 9. | Mica | 3,07 |
| 10. | Hides, Skins & Leathers | 23,73 |
| 11. | Coir & Coir manufactures | 1,30 |
| 12. | Lumpy Iron Ore | 12,02 |
| 13. | Iron Ore Fines (including Blue Dust) | 3,33 |
| 14. | Managanese Di-oxide | 2 |
| 15. | Sillimanite | 1 |
| 16. | Steatite(talc) | 8 |
| 17. | Kyanite | 9 |
| 18. | Raw Wool | 71 |
| 19. | Others | 15 |
| | (b) *Cesses on exports* | |
| 1. | Coffee | 54 |
| 2. | Coir | 2 |
| 3. | Lac | 2 |
| 4. | Mica | 57 |
| 5. | (a) Manufactured Tobacco | 27 |
| | (b) Unmanufactured Tobacco under Cess Act, 1975 | 4 |
| 6. | Oil Cakes and Meal | 27 |
| 7. | Cashew Kernals | 66 |
| 8. | Cardamom | 46 |
| 9. | Other Agricultural Produce | 2,44 |
| 10. | Raw Wool | 1 |
| 11. | Black Pepper | 5 |
| 12. | All other articles (mainly iron ore) | 58 |
| | Total—Export Duties (Gross) | 85,91 |
| | Deduct—Refunds | —2,63 |
| | Total—Export Duties including Cesses (Net) | 83,28 |
| | Other Receipts (Gross) | 33,78 |
| | Deduct—Refunds | —2,42 |
| | Other receipts (Net) | 31,36 |
| | Total—Customs Revenue (Gross) | 1479,90 |
| | Deduct—Total Refunds and draw-backs | —74,40 |
| | Grand Total-Customs Revenue( Net) | 1405,50 |

*As per departmental records.

STATEMENT 1(b)

*Commodity—wise details of revenue from Custom Duties :* 1976-77 and 1977-78

(In lakhs of rupees)

| Sl. No. | Commodities | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | **I. IMPORTS** | | | |
| | (i) *Revenue Duties :* | | | |
| 1. | Fruits, dried and fresh | 13,00 | 13,30 | 20,40 |
| 2. | Animals (including fish) fats and oils, crude, refined or purified | 2,50 | 2,80 | 2,80 |
| 3. | Fixed vegetable oils, fluid or solid, crude, refined or purified | 8,00 | 2,80 | 1,00 |
| 4. | Ethylalcohol or neutral spirits and denatured spirits | 1 | 1 | 1 |
| 5. | Alcoholic beverages and liquors | 1,49 | 2,30 | 2,30 |
| 6. | Mineral substances | 12,00 | 12,60 | 13,20 |
| 7. | Metallic ores and concentrates | 3,00 | 3,70 | 8,30 |
| 8. | Motor spirit | 11,50 | 9,00 | 8,75 |
| 9. | Kerosene | 31,00 | 37,50 | 38,00 |
| 10. | High speed diesel oil and vaporising oil | 29,00 | 28,40 | 26,60 |
| 11. | Industrial fuel oils | 9,90 | 14,40 | 13,72 |
| 12. | Lubricating oil | 13,00 | 10,50 | 8,50 |
| 13. | Other mineral fuels, oils, waxes and bituminous substances. | 7,00 | 5,70 | 6,00 |
| 14. | Petroleum oils and oils obtained from bituminous minerals, crude | 13,70 | 13,30 | 12,80 |
| 15. | Chemicals other than pharmaceutical and miscellaneous chemicals products | 113,85 | 105,00 | 110,00 |
| 16. | Pharmaceutical chemicals and products | 35,00 | 31,00 | 38,00 |
| 17. | Fertilisers | 107,60 | 45,00 | 62,32 |
| 18. | Dyes, colours paints and varnishes | 10,00 | 12,00 | 12,00 |
| 19. | Essential oils, resinoids and toilet preparations | 2,00 | 2,30 | 2,30 |
| 20. | Cinamatograph films | 2,75 | 1,40 | 1,94 |
| 21. | Artificial resins, plastic materials and articles thereof | 41,80 | 43,80 | 44,35 |
| 22. | Rubber and articles thereof | 7,30 | 9,70 | 9,70 |
| 23. | Pulp, paper, paperboard and articles thereof | 34,17 | 34,80 | 32,66 |
| 24. | Yarn of man-made fibres | 19,10 | 15,40 | 13,06 |
| 25. | Man-made fibres and filament tow | 27,10 | 21,10 | 30,00 |
| 26. | Wool raw and wool tops | 13,50 | 13,00 | 26,37 |
| 27. | Cotton, (raw) | 5,00 | 52 | 40 |
| 28. | Glass and glassware | 3,70 | 4,80 | 4,80 |
| 29. | Iron and Steel | 147,05 | 162,00 | 142,77 |
| 30. | Copper | 36,65 | 43,30 | 28,72 |
| 31. | Nickel | 6,50 | 10,20 | 9,20 |
| 32. | Aluminium | 1,00 | 3,40 | 1,00 |
| 33. | Lead | 9,00 | 11,30 | 12,30 |
| 34. | Zinc | 11,00 | 37,80 | 36,00 |
| 35. | Tin | 7,00 | 11,00 | 12,00 |
| 36. | Other base metals | 17,60 | 9,00 | 7,30 |
| 37. | Tools, implements and other miscellaneous articles of base metals | 12,00 | 13,00 | 13,00 |
| 38. | Machinery, mechanical appliances and electrical equipment | 408,46 | 390,00 | 420,79 |
| 39. | Railway locomotives and materials | 4,40 | 4,00 | 4,00 |
| 40. | Motor vehicles and parts thereof | 58,40 | 73,00 | 75,00 |
| 41. | Aircraft and vessels | 8,60 | 8,60 | 3,41 |
| 42. | Optical, photographic, cinematographic, measuring, medical and surgical instruments | 25,00 | 25,00 | 25,00 |
| 43. | All other articles | 100,92 | 115,00 | 142,62 |
| | TOTAL—*REVENUE DUTIES (gross)* | 1431,55 | 1412,73 | 1483,39 |
| | (ii) *PROTECTIVE DUTIES:* | | | |
| 44. | Raw silk & silk manufactures | 30 | 65 | 65 |
| 45. | Dye intermediates | 2,50 | 4,11 | 4,12 |
| | TOTAL—*PROTECTIVE DUTIES (gross)* | 2,80 | 4,76 | 4,77 |
| | TOTAL—*IMPORTS (Gross)* | 1434,35 | 1417,49 | 1488,16 |
| | *Deduct—Refunds* | —16,00 | —42,00 | —38,00 |
| | *Deduct—Drawback* | —35,90 | —45,00 | —46,00 |
| | TOTAL—*IMPORTS (Net)* | 1382,45 | 1330,49 | 1404,16 |

(In lakhs of rupees)

| Sl. No. | Commodities | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| II. | EXPORTS | | | |
| 1. | Jute manufactures | 20 | 2 | .. |
| 2. | Raw Cotton | 2,50 | 1,15 | 1,15 |
| 3. | Cotton waste | 48 | 1 45 | 1,45 |
| 4. | Black Pepper | 2,90 | 1,60 | 1,70 |
| 5. | Coffee | 17,60 | 30,00 | 88,13 |
| 6. | De-oiled groundnut meal | 10,00 | 16,00 | 16,00 |
| 7. | Tobacco, (unmanufactured) | 5,80 | 5,80 | 5,80 |
| 8. | Mica | 3,00 | 3,75 | 3,75 |
| 9. | Hides, skins and leather | 15,50 | 25,00 | 18,50 |
| 10. | Coir and coir manufactures | 1,20 | 28 | .. |
| 11. | Manganese ore | 1,30 | 80 | 80 |
| 12. | Lumpy iron ore | 14,50 | 13,00 | 15,00 |
| 13. | Iron ore fines (including Blue Dust) | 2,20 | 2,40 | 2,40 |
| 14. | Manganese Di-oxide | 4 | .. | .. |
| 15. | Sillimanite | .. | 1 | 1 |
| 16. | Steatite (Talc) | 7 | 10 | 10 |
| 17. | Kyanite | 10 | 5 | 5 |
| 18. | Chrome concentrates | .. | 20 | 3,54 |
| 19. | Raw wool | 70 | 90 | 90 |
| 20. | Groundnut | 7,70 | 10,80 | 9,00 |
| 21. | Animal feed | .. | 5 | 5 |
| 22. | Cardamom | .. | 1,00 | 80 |
| 23. | Tea | .. | .. | 109,55 |
| 24. | Other articles | 1 | .. | .. |
| | TOTAL—*EXPORTS (Gross)* | 85,80 | 114.36 | 278,68 |
| | *Deduct—Refunds* | —1,20 | —1,20 | —1,20 |
| | TOTAL—*EXPORTS (Net)* | 84,60 | 113,16 | 277,48 |
| III. | CESSES ON EXPORTS | | | |
| 1. | Coffee | 72 | 53 | 53 |
| 2. | Coir | 2 | 3 | 3 |
| 3. | Lac | 2 | 2 | 2 |
| 4. | Mica | 50 | 78 | 76 |
| 5. | Tobacco, (unmanufactured) | 28 | 77 | 77 |
| 6. | Oilcakes and meals | 37 | 48 | 50 |
| 7. | Cashew Kernels | 63 | 79 | 79 |
| 8. | Hides and skins | .. | 1 | 1 |
| 9. | Raw wool | 2 | 2 | 2 |
| 10. | Black Pepper | 5 | 3 | 3 |
| 11. | Cardamoms (Act 65) | 19 | 33 | 33 |
| 12. | Cardamoms (A.P. Cess) | 1,60 | 2,79 | 2,75 |
| 13. | Other agricultural produce | 80 | 46 | 50 |
| 14. | Iron ore | .. | 1 | 1 |
| 15. | Other articles | | | |
| | TOTAL—*CESSES ON EXPORTS (Gross)* | 5,20 | 7,05 | 7,05 |
| | *Deduct—Refunds* | —5 | —5 | —5 |
| | TOTAL—*CESSES ON EXPORTS (Net)* | 5,15 | 7,00 | 7,00 |
| IV. | *OTHER RECEIPTS (Gross)* | 35,70 | 41,30 | 41,30 |
| | *Deduct— Refunds* | —1,15 | —1,50 | —1,50 |
| | TOTAL—*OTHER RECEIPTS (Net)* | 34,55 | 39,80 | 39,80 |
| | GRAND TOTAL : *CUSTOMS REVENUE (Gross)* | 1561.05 | 1580,20 | 1815,19 |
| | *Deduct— Refunds & Drawbacks* | —54,30 | —89,75 | —86,75 |
| | GRAND TOTAL—*CUSTOMS REVENUE (Net)* | 1506,75 | 1490,45 | 1728,44 |

## STATEMENT II

*Commodity-wise details of revenue from Union Excise Duties*

(In lakhs of rupees)

| Sl. No. | Excisable Commodities | Actuals** 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 | Sl. No. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| I. | BASIC DUTIES OF EXCISE | | | | | |
| | A. *Food and Beverages* | | | | | |
| 1. | Sugar | 194,84 | 209,20 | 193,20 | 187,08 | 1 |
| 2. | Tea | 57,47 | 47,95 | 59,00 | 62,36 | 2 |
| 3. | Coffee | 5,69 | 5,85 | 6,25 | 6,60 | 3 |
| 4. | Confectionery and Chocolates | 1,78 | 1,90 | 2,35 | 1,39 | 4 |
| 5. | Prepared or preserved Foods | 7,71 | 7,10 | 7,50 | 8,00 | 5 |
| 6. | Food Products | 7,37 | 7,85 | 8,80 | 9,48 | 6 |
| 7. | Aerated water | 8,53 | 17,45 | 14,20 | 14,95 | 7 |
| 8. | Glucose dextrose and Preparations thereof | 1,70 | 1,80 | 1,90 | 2,00 | 8 |
| 8(a). | Starch | 5 | 2,00 | 2,00 | 2,20 | 8(a) |
| | TOTAL A—*FOOD AND BEVERAGES* | 285,14 | 301,10 | 295,20 | 294,06 | A |
| | B. *Tobacco* | | | | | |
| 9. | Unmanufactured Tobacco | 76,21 | 78,00 | 88,00 | 94,28 | 9 |
| 10. | Manufactured Tobacco | 28,70 | 26,25 | 28,50 | 50,79 | 10 |
| 11. | Cigarettes | 237,93 | 245,16 | 266,00 | 294,63 | 11 |
| 12. | Smoking mixtures | 66 | 68 | 88 | 94 | 12 |
| | TOTAL B—*TOBACCO* | 343,50 | 350,09 | 383,38 | 440,64 | B |
| | C. *Petroleum Products* | | | | | |
| 13. | Refined Diesel oil and Vaporising Oil | 299,61 | 305,00 | 315,00 | 346,50 | 13 |
| 14. | Motor Spirit | 404,08 | 415,00 | 415,00 | 425,00 | 14 |
| 15. | Kerosene Oil | 160,89 | 167,00 | 167,00 | 174,00 | 15 |
| 16. | Furnace Oil | 49,36 | 50,00 | 45,50 | 54,15 | 16 |
| 17. | Diesel Oil not otherwise specified | 20,49 | 20,00 | 23,00 | 24,60 | 17 |
| 18. | Ashphalt, Bitumen and Tar | 11,18 | 12,00 | 14,00 | 15,00 | 18 |
| 19. | Petroleum Products N.E.S. | 45,85 | 55,00 | 55,00 | 58,00 | 19 |
| 20. | Blended or Compounded Lubricating Oils and Greases | 44,58 | 52,00 | 47,00 | 49,00 | 20 |
| 21. | Calcined Petroleum Coke | 3,47 | 4,00 | 3,50 | 4,00 | 21 |
| | TOTAL C—*PETROLEUM* PRODUCTS* | 1039,51 | 1080,00 | 1085,00 | 1150,25 | C |
| | D. *Vegetable Oils and Fats* | | | | | |
| 22. | Vegetable Products | 19,23 | 21,20 | 18,50 | 21,25 | 22 |
| 23. | Vegetable Non-essential oils | 1,55 | 1,60 | 1,95 | 1,97 | 23 |
| | TOTAL D—*VEGETABLE OILS AND FATS* | 20,78 | 22,80 | 20,45 | 23,22 | D |

*Revenue from basic duties includes yield from additional duties levied on petroleum products under the Mineral Products (Additional Duties of Excise and Customs ) Act. 1958.

**Actuals as per Departmental records.

(In lakhs of rupees)

| Sl. No. | Excisable Commodities | Actuals** 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 | Sl No |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | E. *Chemicals* | | | | | |
| 24. | Fertilisers | 81,66 | 102,00 | 95,00 | 115,00 | 24 |
| 25. | Plastic materials and synthetic resins | 75,68 | 71,00 | 67,00 | 74,09 | 25 |
| 26. | Patent and Proprietary Medicines | 26,90 | 46,80 | 53,80 | 58,00 | 26 |
| 27. | Soap | 16,37 | 15,65 | 15,00 | 17,05 | 27 |
| 28. | Paints and Varnishes | 13,78 | 18,55 | 20,00 | 25,82 | 28 |
| 29. | Synthetic Organic Dyestuffs | 29,48 | 28,62 | 35,00 | 38,50 | 29 |
| 30. | Cosmetics and toilet preparations | 11,95 | 12,45 | 16,20 | 18,54 | 30 |
| 31. | Sodium Silicate | 3,02 | 3,15 | 2,70 | 3,00 | 31 |
| 32. | Gases | 6,47 | 6,24 | 7,45 | 9,64 | 32 |
| 33. | Caustic Soda and Caustic Potash | 8,05 | 8,50 | 9,60 | 10,30 | 33 |
| 34. | Soda Ash | 4,54 | 5,00 | 4,20 | 4,50 | 34 |
| 35. | Chemicals namely Calcium Carbide, Bleaching Powder, Sodium hydro-sulphate | 18,49 | 14,75 | 11,00 | 9,10 | 35 |
| 36. | Cellophane | 1,89 | 2,20 | 2,20 | 2,40 | 36 |
| 37. | Acids | 3,07 | 3,20 | 3,75 | 4,20 | 37 |
| 38. | Organic Surface Active Agents | 9,94 | 9,60 | 8,80 | 10,00 | 38 |
| 39. | Optical Bleaching Agents | 1,62 | 1,80 | 3.00 | 3,36 | 39 |
| 40. | Glycerine | 1,71 | 1,65 | 2,25 | 2,40 | 40 |
| 41. | Camphor | 31 | 30 | 35 | 38 | 41 |
| 42. | Menthol | 38 | 29 | 45 | 50 | 42 |
| 43. | Carbon Black | 2,45 | 2,40 | 2,90 | 3,10 | 43 |
| 44. | Rubber processing Chemicals | 1,22 | 1,25 | 1,60 | 1,70 | 44 |
| 45. | Tooth Paste | 2,05 | 2,15 | 2,90 | 3,25 | 45 |
| 45.(a) | Polishes and Creams | .. | .. | .. | 24 | 43(a) |
| | TOTAL E—*CHEMICALS* | 321,03 | 357,55 | 365,15 | 415,07 | E |
| | F. *Metals* | | | | | |
| | (a) *Iron and Steel* | | | | | |
| 46. | Iron in any crude form | 9,20 | 9,20 | 9,00 | 9,80 | 46 |
| 47. | Steel Ingots | 12,94 | 15,00 | 9,00 | 11,57 | 47 |
| 48. | Iron and Steel Products | 228,27 | 234,20 | 254,00 | 253,25 | 48 |
| 49. | Tin Plates | 3,64 | 4,30 | 3,50 | 3,67 | 49 |
| 50. | Safety razor blades of stainless steel | 51 | .. | .. | .. | 50 |
| 51. | Metal Containers | 19,51 | 19,95 | 21,00 | 24,15 | 51 |
| 52. | Slotted angles and channels of steel | 11 | 16 | 12 | 3 | 52 |
| 53. | Safes, strong boxes, etc. made of base metal | 1,14 | 1,26 | 1,30 | 1,44 | 53 |
| 54. | Wire ropes of Iron or Steel | 1,75 | 1,85 | 1,80 | 1,95 | 54 |
| | TOTAL—F(a) *IRON AND STEEL* | 277,07 | 285,92 | 299,72 | 305,86 | F(a) |
| | (b) *Non-ferrous Metals* | | | | | |
| 55. | Aluminium | 89,05 | 111,90 | 113,00 | 129,00 | 55 |
| 56. | Copper and Copper Alloys | 15,09 | 25,50 | 19,60 | 23,50 | 56 |
| 57. | Zinc | 8,68 | 11,75 | 7,80 | 13,70 | 57 |
| 58. | Lead Unwrought | 25 | 25 | 33 | 55 | 58 |
| | TOTAL—F(b) *NON-FERROUS METALS* | 113,07 | 149,40 | 140,73 | 166,75 | F(b) |
| | TOTAL F—*METALS* | 390,14 | 435,32 | 440,45 | 472,61 | F(a)&(b) |

** Actuals as per Departmental records.

(In lakhs of rupees)

| Sl. No. | Excisable Commodities | Actuals** 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 | Sl. No. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | G. *Manufactured Goods* | | | | | |
| | (a) *Textiles and Jute* | | | | | |
| 59. | Cotton Fabrics | 7,849 | 86,15 | 87,60 | 96,61 | 59 |
| 60. | Cotton Yarn | 73,34 | 72,40 | 72,40 | 74,30 | 60 |
| 61. | Woollen Fabrics | 4,57 | 4,80 | 6,60 | 7,10 | 61 |
| 62. | Woollen Yarn | 5,00 | 5,30 | 6,80 | 1,71 | 62 |
| 63. | Rayon or artificial silk fabrics | 2,27 | 50 | 2,00 | 2,10 | 63 |
| 64. | Rayon and Synthetic fibres and Yarn | 241,33 | 258,90 | 276,00 | 307,67 | 64 |
| 65. | Jute Manufactures | 43,97 | 43,00 | 42,00 | 45,50 | 65 |
| 66. | Coated Textile Fabrics | 7 | 2 | 2 | 2 | 66 |
| 67. | Jute twist Yarn | 2,91 | 3,15 | 3,00 | 3,15 | 67 |
| 68. | Yarn N.E.S. | 48,35 | 57,00 | 51,00 | 73,85 | 68 |
| 69. | Textiles fabrics impregnated | 2 | 14 | 10 | 10 | 69 |
| 70. | Wool tops | 4,85 | 5,00 | 8,20 | 6,68 | 70 |
| 71. | Linoleum | 23 | 38 | 30 | 33 | 71 |
| 72. | Ready-made Garments | 64 | | | | 72 |
| 72(a). | Mineral fibres and yarn | 11 | 75 | 3,15 | 3,60 | 72(a) |
| | TOTAL—G(a) *TEXTILES AND JUTE* | 506,15 | 537,49 | 559,17 | 622,72 | *G(a)* |
| | (b) *Other Manufactured Goods* | | | | | |
| 73. | Tyres and Tubes | 134,59 | 152,16 | 130,00 | 141,90 | 73 |
| 74. | Rubber Products | 20,61 | 21,12 | 21,20 | 23,11 | 74 |
| 75. | Synthetic Rubber | 78 | 84 | 50 | 91 | 75 |
| 76. | Cement | 139,49 | 139,85 | 138,30 | 129,42 | 76 |
| 77. | Asbestos Cement Products | 7,14 | 6,90 | 8,50 | 9,10 | 77 |
| 78. | Matches | 33,00 | 33,00 | 38,00 | 40,15 | 78 |
| 79. | Paper | 61,71 | 71,76 | 84,00 | 89,96 | 79 |
| 80. | Glass and Glassware | 20,84 | 21,20 | 23,50 | 27,00 | 80 |
| 81. | Chinaware and Porcelain | 10,71 | 10,30 | 12,00 | 13,85 | 81 |
| 82. | Plywood | 9,35 | 8,80 | 10,00 | 10,70 | 82 |
| 83. | Cinematograph Films | 3,30 | 3,70 | 3,70 | 8,19 | 83 |
| 84. | Footwear | 4,94 | 5,10 | 5,40 | 5,80 | 84 |
| 85. | Gramophones and parts | 1,72 | 1,58 | 2,00 | 2,00 | 85 |
| 86. | Cinematograph Projectors and parts | 28 | 26 | 35 | 40 | 86 |
| 87. | Photographic Cameras | 80 | 79 | 1,10 | 1,20 | 87 |
| 88. | Steel furniture | 3,83 | 4,25 | 4,40 | 4,80 | 88 |
| 89. | Crown Corks | 2,01 | 2,10 | 1,90 | 2,10 | 89 |
| 90. | Pilfer Proof Caps | 1,67 | 2,10 | 2,10 | 2,25 | 90 |
| 91. | Mechanical Lighters | 2 | 2 | 2 | 2 | 91 |
| 92. | Typewriter ribbons | 20 | 22 | 24 | 26 | 92 |
| 93. | Electric Insulation and Adhesive Tapes (NES) | 86 | 89 | 9 | 77 | 93 |
| 94. | Slides, Zip Fastners | 37 | 38 | 45 | 50 | 94 |
| 95. | Pressure Cookers | 70 | 1,00 | 85 | 95 | 95 |
| 96. | Vacuum Flasks | 52 | 53 | 60 | 65 | 96 |
| 97. | Playing Cards | 60 | 63 | 80 | 85 | 97 |
| 98. | Tool tips | 2,10 | 2,30 | 2,00 | 2,20 | 98 |
| 99. | Tape Recorders | 6 | 18 | 40 | 44 | 99 |
| 100. | Electrical Stamping and Lamination | 5,30 | 5,30 | 5,65 | 6,05 | 100 |
| 100(a) | Stero System | | | | 20 | |
| | Walches | | | | 1,92 | |
| 100(b) | Weighing Machines | | | | 79 | |
| | TOTAL—G(b) *OTHER MANUFACTURED GOODS* | 467,50 | 497,26 | 498,91 | 528,44 | *G(b)* |
| | TOTAL G—*MANUFACTURED GOODS* | 973,65 | 1034,75 | 1058,08 | 1151,16 | G(a) & (b) |

**Actuals as per Departmental records.

(In lakhs of rupees)

| Sl. No. | Exciseable Commodities | Actuals** 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 | Sl. No. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | *H. Machinery and Transport Equipment :* | | | | | |
| 101. | Motor Vehicles | 71,00 | 71,50 | 75,00 | 91,48 | 101 |
| 102. | Motor Vehicle Parts & Accessories | 11,27 | 7,65 | 12,50 | 13,40 | 102 |
| 103. | Fork Lift Trucks & Platform Trucks | 37 | 42 | 40 | 45 | 103 |
| 104. | Electric Batteries and parts thereof | 20,95 | 20,59 | 23,80 | 25,42 | 104 |
| 105. | Electric Wires and Cables | 18,08 | 17,00 | 23,50 | 25,15 | 105 |
| 106. | Electric Motors | 17,72 | 17,50 | 18,00 | 19-25 | 106 |
| 107. | Motor starters | 1,55 | 1,38 | 1,65 | 1,85 | 107 |
| 108. | Wireless receiving sets | 8,92 | 11,15 | 8,00 | 9,50 | 108 |
| 109. | Certain parts of wireless receiving sets | 31 | 48 | 38 | 42 | 109 |
| 110. | Internal Combustion Engines | 4,51 | 4,80 | 4,15 | 5,00 | 110 |
| 111. | Refrigerating & air-conditioning appliances & machinery | 17,83 | 18,40 | 24,50 | 26,08 | 111 |
| 112. | Electric Fans | 8,59 | 8,60 | 8,20 | 9,31 | 112 |
| 113. | Electric Bulbs and Tubes | 9,65 | 9,90 | 10,60 | 11,40 | 113 |
| 114. | Domestic Electrical Appliances | 1,79 | 1,90 | 1,85 | 2,00 | 114 |
| 115. | Office Machines | 4,64 | 3,75 | 4,95 | 5,40 | 115 |
| 116. | Electricity Supply Meters | 1,28 | 1,48 | 1,25 | 1,35 | 116 |
| 117. | Rolling Bearings | 7,64 | 7,65 | 8,50 | 9,80 | 117 |
| 118. | Welding Electrodes | 5,44 | 5,30 | 6,50 | 7,50 | 118 |
| 119. | Coated abrasives and grinding wheels | 2,87 | 2,95 | 3,50 | 3 75 | 119 |
| 120. | Bolts, Nuts & Screws | 3,56 | 3,70 | 4,05 | 4,35 | 120 |
| 121. | Power driven pumps | 3,14 | 3,40 | 3,75 | 2,88 | 121 |
| 122 | Specified Cuttings Tools | 2,14 | 2,25 | 2,50 | 4,22 | 122 |
| 123. | Permanent Magnet | 57 | 63 | 60 | 70 | 123 |
| 124. | Graphite Electrodes and anodes | 1,57 | 1,84 | 1,85 | 2,00 | 124 |
| 125. | Computers | 41 | 50 | 30 | 50 | 125 |
| 126. | Electric Lighting Fitting | | | | 80 | |
| | TOTAL H—*MACHINERY AND TRANSPORT EQUIPMENT* | 225,80 | 224,72 | 250,28 | 283,96 | H |
| | *I.* All other goods N.E.S. | 30,23 | 29,87 | 34,00 | 60,88 | I |
| | TOTAL—*BASIC DUTIES OF EXCISE EXCLUDING MISCELLANEOUS RECEIPTS* | 3361,67 | 3591,55 | 3677,86 | 4291,85 | Total—A to I |
| | *J.* Miscellaneous Receipts (Net) | 2,11 | 5,00 | 6,60 | 7,24 | J |
| | TOTAL—*GROSS REVENUE* | 3363,78 | 3596,55 | 3684,46 | 42,99,09 | |
| | *Deduct*—Refunds and Drawbacks | —96,58 | —77,75 | —113,65 | —102,11 | |
| | TOTAL I—*NET REVENUE* | 3535,31 | 3763,45 | 3824,94 | 4197,14 | TOTAL I |

**Actuals as per Departmental records.

(In lakhs of rupees

| Sl. No. | Exciseable Commodities | Actuals** 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 | Sl. No. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| II. | *CESSES ON COMMODITIES* | | | | | |
| 1. | Handloom Cess on Cotton Fabrics | 5,66 | 6,30 | 6,00 | 6,25 | 1 |
| 2. | Handloom Cess on rayon or artificial silk fabrics | 1,09 | 1,20 | 1,35 | 1,60 | 2 |
| 3. | Handloom Cess on Woollen Fabrics | 5 | 10 | 8 | 10 | 3 |
| 4. | Oil and oil seeds | 93 | 1,00 | 1,00 | 1,10 | 4 |
| 5. | Copra | 13 | 10 | 10 | 11 | 5 |
| 6. | Tea | 2,00 | 2,08 | 3,00 | 3,12 | 6 |
| 7. | Cotton | 57 | 55 | 55 | 56 | 7 |
| 8. | Coal and Coke | 24,03 | 24,74 | 26,02 | 29,39 | 8 |
| 9. | Rubber | 3,68 | 5,70 | 5,18 | 5,80 | 9 |
| 10. | Salt | 1,17 | 1,54 | 1,23 | 1,31 | 10 |
| 11. | Iron Ore | 88 | 1,10 | 45 | 50 | 11 |
| 12. | Crude | 45,56 | 56,58 | 52,86 | 66,18 | 12 |
| 13. | Limestone and Dolomite | 60 | 52 | 75 | 80 | 13 |
| 14. | Tobacco | .. | 10 | .. | 10 | 14 |
| | TOTAL II—*GROSS REVENUE* | 86,35 | 101,61 | 98,57 | 116,92 | |
| | *Deduct*—Refunds and Drawbacks | —12 | —25 | —20 | —24 | |
| | TOTAL II—*NET REVENUE* | 86,23 | 101,36 | 98,37 | 116,68 | TOTAL II |
| III. | *ADDITIONAL DUTIES OF EXCISE IN LIEU OF SALES TAX* | | | | | |
| 1. | Sugar | 46,86 | 50,20 | 49,20 | 53,67 | 1 |
| 2. | Textiles | 63,31 | 65,10 | 81,87 | 89,80 | 2 |
| 3. | Tobacco | 113,26 | 115,19 | 123,22 | 137,00 | 3 |
| | TOTAL III—*GROSS REVENUE* | 223,43 | 230,49 | 254,29 | 280,47 | |
| | *Deduct.*—Refunds etc. | —52 | —2,00 | —1,00 | —1,05 | |
| | TOTAL III—*NET REVENUE* | 222,91 | 228,49 | 253,29 | 279,42 | TOTAL III |
| | GRAND TOTAL—*UNION EXCISE DUTIES (NET)* I+II+III | 3844,45 | 4093,30 | 4176,60 | 4593,24 | TOTAL I+II+III |

**Actuals as per Departmental records.

STATEMENT III

*Statement showing State-wise Percentage Shares of Income-tax, Union Excise Duties and Estate Duty under the recommendations of the Sixth Finance Commission*

| States | Income-tax | Union Excise Duties* | Additional Duties of Excise | Estate Duty on movable property |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| Andhra Pradesh | 7.76 | 8.16 | 8.39 | 8.04 |
| Assam | 2.54 | 2.71 | 2.47 | 2.70 |
| Bihar | 9.61 | 11.47 | 9.36 | 10.41 |
| Gujarat | 5.55 | 4.57 | 5.91 | 4.93 |
| Haryana | 1.77 | 1.53 | 1.94 | 1.86 |
| Himachal Pradesh | 0.60 | 0.63 | 0.59 | 0.64 |
| Jammu & Kashmir | 0.81 | 0.90 | 0.73 | 0.85 |
| Karnataka | 5.33 | 5.45 | 5.62 | 5.41 |
| Kerala | 3.92 | 3.86 | 3.58 | 3.94 |
| Madhya Pradesh | 7.30 | 8.15 | 6.98 | 7.70 |
| Maharashtra | 11.05 | 8.58 | 11.65 | 9.31 |
| Manipur | 0.18 | 0.21 | 0.17 | 0.20 |
| Meghalaya | 0.18 | 0.19 | 0.17 | 0.19 |
| Nagaland | 0.09 | 0.11 | 0.08 | 0.10 |
| Orissa | 3.73 | 4.06 | 3.59 | 4.05 |
| Punjab | 2.75 | 1.87 | 2.68 | 2.50 |
| Rajasthan | 4.50 | 5.00 | 4.17 | 4.76 |
| Sikkim | .. | .. | .. | .. |
| Tamil Nadu | 7.94 | 7.43 | 7.27 | 7.61 |
| Tripura | 0.27 | 0.30 | 0.25 | 0.29 |
| Uttar Pradesh | 15.23 | 17.03 | 16.10 | 16.32 |
| West Bengal | 8.89 | 7.79 | 8.30 | 8.19 |
| TOTAL | 100.00 | 100.00 | 100.00 | 100.00 |

*Basic duties of Excise up to 1975-76 and Basic duties of Excise and Auxiliary duties of Excise from 1976-77 onwards.

## STATEMENT IV

*Statement showing State-wise Distribution of Income Tax, Basic Excise Duties, Additional Excise Duties and Estate Duty*

(In lakhs of Rupees)

| States | Budget Estimates, 1976-77 | | | | Revised Estimates, 1976-77 | | | | Budget Estimates, 1977-78 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax | Basic Excise Duties | Additional Excise Duties | Estate Duty | Income-tax | Basic Excise Duties | Additional Excise Duties | Estate Duty | Income-tax | Basic Excise Duties | Additional Excise Duties | Estate Duty |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Andhra Pradesh | 50,35 | 60,84 | 18,75 | 66 | 50,61 | 63,12 | 21,30 | 81 | 53,14 | 67,82 | 22,93 | 81 |
| Assam | 16,48 | 20,20 | 5,52 | 20 | 16,57 | 20,96 | 6,27 | 24 | 17,39 | 22,52 | 6,75 | 24 |
| Bihar | 62,25 | 85,52 | 20,92 | 76 | 62,68 | 88,72 | 23,76 | 94 | 65,81 | 95,32 | 25,58 | 94 |
| Gujarat | 36,01 | 34,07 | 13,21 | 40 | 36,20 | 35,35 | 15,01 | 48 | 38,01 | 37,98 | 16,15 | 48 |
| Haryana | 11,48 | 11,41 | 4,34 | 17 | 11,55 | 11,83 | 4,93 | 23 | 12,12 | 12,72 | 5,30 | 24 |
| Himachal Pradesh | 3,89 | 4,70 | 1,32 | 5 | 3,91 | 4,87 | 1,50 | 7 | 4,11 | 5,24 | 1,61 | 7 |
| Jammu & Kashmir | 5,26 | 6,72 | 1,63 | 6 | 5,28 | 6,96 | 1,85 | 8 | 5,55 | 7,48 | 2,00 | 8 |
| Karnataka | 34,58 | 40,63 | 12,56 | 43 | 34,76 | 42,16 | 14,27 | 54 | 36,50 | 45,29 | 15,36 | 54 |
| Kerala | 25,43 | 28,78 | 8,00 | 37 | 25,57 | 29,86 | 9,09 | 44 | 26,84 | 32,08 | 9,78 | 44 |
| Madhya Pradesh | 47,36 | 60,76 | 15,60 | 56 | 47,61 | 63,04 | 17,72 | 69 | 49,99 | 67,73 | 19,08 | 69 |
| Maharashtra | 71,69 | 63,97 | 26,04 | 71 | 72,07 | 66,37 | 29,58 | 86 | 75,67 | 71,31 | 21,84 | 87 |
| Manipur | 1,17 | 1,57 | 38 | 1 | 1,17 | 1,62 | 43 | 2 | 1,23 | 1,75 | 46 | 2 |
| Meghalaya | 1,17 | 1,42 | 38 | 1 | 1,17 | 1,47 | 43 | 2 | 1,23 | 1,58 | 46 | 2 |
| Nagaland | 58 | 82 | 18 | 1 | 59 | 85 | 20 | 1 | 62 | 91 | 22 | 1 |
| Orissa | 24,20 | 30,27 | 8,02 | 30 | 24,33 | 31,40 | 9,11 | 37 | 25,54 | 33,74 | 9,81 | 37 |
| Punjab | 17,84 | 13,94 | 5,99 | 24 | 17,94 | 14,46 | 6,80 | 33 | 18,83 | 15,54 | 7,32 | 33 |
| Rajasthan | 29,19 | 37,28 | 9,32 | 35 | 29,35 | 38,67 | 10,59 | 43 | 30,82 | 41,55 | 11,40 | 43 |
| Sikkim | .. | . | .. | .. | . | .. | .. | .. | .. | . | . | .. |
| Tamil Nadu | 51,51 | 55,40 | 16 25 | 62 | 51,79 | 57,47 | 18,46 | 79 | 54,37 | 61,75 | 19,87 | 75 |
| Tripura | 1,75 | 2,24 | 56 | 2 | 1,76 | 2,32 | 64 | 3 | 1,85 | 2,49 | 68 | 3 |
| Uttar Pradesh | 98,81 | 1,26.97 | 35,98 | 1,22 | 99,33 | 1,31,73 | 40.88 | 1,52 | 1,04,30 | 1,41.53 | 44,00 | 1,51 |
| West Bengal | 57,68 | 58 08 | 18,55 | 59 | 57.98 | 60,26 | 21,07 | 73 | 60,88 | 64,74 | 22,68 | 74 |
| TOTAL—ALL STATES | 6,48,78 | 7,45,59 | 2,23,50 | 7,74 | 6,52,22 | 7,73,49 | 2,53.89 | 9,63 | 6,84,80 | 8,31,07 | 2,73,28 | 9,61 |

## STATEMENT V

## POSTS AND TELEGRAPHS

*Statement showing Financial Results of the working of the Posts and Telegraphs Department*

(In lakhs of rupees)

| Actuals 1975-76 | | | Budget Estimate 1976-77 | | | Revised Estimates 1976-77 | | | Heads | Budget Estimates 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Postal | Telecom. | Total | Postal | Telecom. | Total | Postal | Telecom. | Total | | Postal | Telecom. | Total |
| | | | | | | | | | **GROSS RECEIPTS** | | | |
| 167,85 | .. | 167,85 | 178,90 | .. | 178,90 | 188,50 | .. | 188,50 | POSTAL RECEIPTS | 202,25 | . | 202,25 |
| .. | 315,76 | 315,76 | .. | 469,41 | 469,41 | .. | 458,19 | 458,19 | TELECOMMUNICATION RECEIPTS | .. | 515,14 | 515,14 |
| 167,85 | 315,76 | 483.61 | 178,90 | 469,41 | 648,31 | 188,50 | 458,19 | 646,69 | TOTAL . . . . . | 202,25 | 515,14 | 717,39 |
| | | | | | | | | | **EXPENDITURE** | | | |
| 15,06 | 19,30 | 34,36 | 16,60 | 22,25 | 38,85 | 15,73 | 21.41 | 37,14 | 1. General Administration . . . | 16,98 | 23,91 | 40,89 |
| 182,80 | 70,98 | 253,78 | 202,21 | 67,30 | 269,51 | 187,06 | 76,60 | 263,66 | 2. Operation . . . . . | 199,66 | 84,10 | 283,76 |
| 7 40 | .. | 7,40 | 8,51 | .. | 8,51 | 8,31 | .. | 8,31 | 3. Agency Services . . | 9,24 | .. | 9,24 |
| . | 6,85 | 6,85 | .. | 8,58 | 8,58 | . | 8,72 | 8,72 | 4. Stores and Factories . . | .. | 9,04 | 9,04 |
| . | 60 | 60 | .. | 83 | 83 | .. | 72 | 72 | 5. Research and Development . | .. | 89 | 89 |
| 5,71 | 3,10 | 8,81 | 6,77 | 3,62 | 10,39 | 7,89 | 2,21 | 10,10 | 6. Accounts and Audit . . . | 8,78 | 2,32 | 11,10 |
| 2,76 | 94.01 | 96,77 | 2,03 | 104,54 | 106,57 | 1,97 | 104,87 | 106,84 | 7. Engineering . . . . | 2,15 | 114,42 | 116,57 |
| 1,60 | 1,37 | 2,97 | 1,68 | 1,32 | 3,00 | 2,00 | 1,25 | 3,25 | 8. Amenities to Staff . . | 1,82 | 1,32 | 3,14 |
| 5,74 | 5.05 | 10,79 | 5,87 | 4,80 | 10,67 | 6,47 | 5,73 | 12,20 | 9. Pension . . . . . | 6,72 | 5,95 | 12,67 |
| 13,20 | 3,38 | 16,58 | 15.99 | 2,34 | 18,33 | 20,49 | 3,73 | 24,22 | 10. Stationery and Printing . . | 26,27 | 4,37 | 30,64 |
| 62 | 30,55 | 31,17 | 86 | 37,45 | 38.31 | 72 | 37,30 | 38,02 | 11. Depreciation on Historical costs . | 86 | 44,92 | 45,78 |
| .. | 4 19 | 4,19 | . | 3,40 | 3,40 | .. | 3,00 | 3,00 | 12. Supplementary provision towards inflationary element. | .. | 2,03 | 2,03 |
| 1,95 | 29,05 | 31,00 | 2 12 | 34,90 | 37,02 | 2,13 | 35,17 | 37,30 | 13. Contribution towards Capital expenditure | 2,34 | 42,46 | 44,80 |
| 11 | . | 11 | 13 | .. | 13 | 14 | .. | 14 | 14. International Cooperation . . | 14 | .. | 14 |
| .. | | . | .. | .. | .. | 15 | 33 | 48 | 15. Other items . . . . . | 18 | 21 | 39 |
| . | ... | .. | (—)7,96 | (+)7,96 | .. | .. | .. | .. | 16. Inter-branch Adjustments . . | .. | .. | . |
| 236,95 | 268,43 | 505,38 | 254,81 | 299,29 | 554,10 | 253,06 | 301,04 | 554,10 | TOTAL EXPENDITURE . . . | 275,14 | 335,94 | 611,08 |
| 24,72 | 18.03 | 42,75 | 26,87 | 20,73 | 47,60 | 25,65 | 21,04 | 46,69 | Deduct-Credits to P&T Working Expenses. | 27,83 | 29,54 | 57,37 |
| 212,23 | 250,40 | 462,63 | 227,94 | 278,56 | 506,50 | 227,41 | 280,00 | 507,41 | Net Working Expenses . . . . | 247,31 | 306,40 | 553,71 |
| (—)44,38 | 65,36 | 20,98 | (—)49,04 | 190.85 | 141,81 | (—)38,91 | 178,19 | 139,28 | NET RECEIPTS . . . . . | (—)45.06 | 208.74 | 163,68 |
| 3,36 | 22,03 | 25,39 | 3,05 | 21,04 | 24,09 | 3,58 | 24,68 | 28,26 | DIVIDEND TO GENERAL REVENUES . | 3,78 | 26,36 | 30,14 |
| (—)47,74 | 43,33 | (—)4,41* | (—)52,09 | 169,81 | 117,72 | (—)42,49 | 153,51 | 111,02 | SURPLUS/DEFICIT. . . . . | (—)48,84 | 182,38 | 133.54 |

*This does not take into account rebate on fund balances (Rs. 34 lakhs).

## ESTIMATES OF EXPENDITURE MET FROM REVENUE

The statement below gives a summary of the estimates of expenditure met from revenue by broad categories. Further details by heads of account, together with brief notes explaining the variations between the Budget Estimates and the Revised Estimates for 1976-77 and between the latter and the Budget Estimates for 1977-78 are given in the notes that follow this statement. The estimates of expenditure under the various heads of account are net of recoveries.

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| 1. *Civil Expenditure* | | | |
| Organs of State | 90,68 | 82,51 | 76,68 |
| Fiscal Services | 2,79,49 | 3,24,01 | 3,30,67 |
| Interest Payments | 13,51,86 | 13,90.11 | 16,00,25 |
| Administrative Service | 3,61,06 | 3,93,20 | 4,09,79 |
| Pensions and Miscellaneous General Services | 1,41.67 | 1,33,81 | 1,91,10 |
| Social and Community Services | 5,77,71 | 6,22,07 | 7,12,66 |
| General Economic Services | 2,52,72 | 3,52,67 | 3,82,70 |
| Agriculture and Allied Services | 4,47,77 | 7,19,09 | 7,90,48 |
| Industry and Minerals | 2,62,78 | 2,54,71 | 3,84,26 |
| Water and Power Development | 1,06,33 | 92,27 | 1,08,73 |
| Transport and Communications | 99,06 | 1,06,45 | 1,09,35 |
| Grants-in-aid and Contributions | 14,32,86 | 17,08,49 | 19,13,93 |
| Total—Civil Expenditure | 54,03,99 | 61.79,39 | 70,10,60 |
| 2. *Defence Services* | 22,85,63 | 23,74,46 | 24,76,26 |
| TOTAL—Revenue Expenditure (net of recoveries) | 76,89,62 | 85,53,85 | 94,86,86 |

## ORGANS OF STATE

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Parliament | 6,53 | 6,28 | 6,55 |
| President/Vice-President/ Administrators of Union Territories | 77 | 80 | 79 |
| Council of Ministers | 1,35 | 2,15 | 1,99 |
| Administration of Justice | 3,34 | 3,49 | 3,63 |
| Elections | 17,05 | 15,44 | 8,11 |
| Audit | 61,64 | 54,35 | 55,61 |
| | 90,68 | 82,51 | 76,68 |

*Parliament.*—This head accommodates expenditure of the Secretariats of Lok Sabha and Rajya Sabha including their Pay and Accounts Offices and the expenditure of the Department of Parliamentary Affairs.

*President/Vice President/Administrators of Union Territories and Council of Ministers.*—These heads record expenditure on Staff, Household and Allowances of the President, Secretariat of the Vice-President, Heads of Union Territories without Legislature, Prime Minister's office and the offices of the Ministers. Increased provisions for travel expenses of the Ministers account for the increase in Revised Estimates 1976-77 and Budget 1977-78 under "Council of Ministers".

*Administration of Justice.*—Expenditure of the Supreme Court and Courts in Delhi and other Union Territories without legislature, is recorded under this head.

*Elections.*—As the General Elections to Lok Sabha were conducted in March 1977, certain payments relating thereto could not be made before the close of that year and these have been postponed to 1977-78. This accounts for the decrease in Revised Estimates 1976-77. Budget 1977-78 provides for normal expenditure including the deferred payments.

*Audit:*—The decrease in Revised Estimates 1976-77 is on account of transfer of staff from the Indian Audit and Accounts Department to the Ministries/ Departments consequent upon the departmentalisation of their accounts. Budget 1977-78 assumes the normal expenditure on Audit.

## FISCAL SERVICES

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Collection of Taxes on Income and Expenditure | 37,85 | 39,64 | 40,84 |
| Collection of Estate Duty, Taxes on Wealth and Gift Tax | 4,10 | 4,30 | 4,43 |
| Land Revenue | 33 | 40 | 33 |
| State Excise | 18 | 17 | 13 |
| Sales Tax | 1,10 | 1,01 | 1,12 |
| Taxes on Vehicles | 20 | 22 | 20 |
| Other Taxes and Duties on Commodities and Services | 77 | 94 | 75 |
| Taxes on Property and Capital Transactions | .. | 1 | 4 |
| Stamps and Registration | 17,91 | 20,73 | 23,53 |
| Customs | 25,53 | 24,84 | 27,41 |
| Union Excise Duties | 32,41 | 33,64 | 36,95 |
| Currency, Coinage and Mint | 74,73 | 81,68 | 67,39 |
| Other Fiscal Services | 84, 8 | 116,43 | 127,55 |
| TOTAL | 279,49 | 324,01 | 330,67 |

*Collection of Taxes on Income and Expenditure and Collection of Estate Duty, Taxes on Wealth and Gift Tax.*—These taxes are collected by the Income Tax Department and the incidence of total expenditure is notionally allocated under these heads in proportion to the gross collection of each tax. The increase in Revised Estimates 1976-77 was mainly due to sanctioning of additional posts, bifurcation of the charges of some of the Commissioners and creation of new offices such as Settlement Commission which was set up during the year with a view to enable the assessees to have their pending cases settled expeditiously.

*Land Revenue, State Excise, Sales Tax, Taxes on Vehicles, other taxes and Duties on Commodities and Services, and Taxes on Property and Capital Transactions.*—The expenditure under these heads represents cost of collection of taxes and duties levied by the Union Territory Administrations of Delhi, Chandigarh, Andaman and Nicobar Islands, Dadar & Nagar Haveli and Lakshadweep.

*Stamps and Registration.*—The expenditure recorded under this head relates largely to the India Security Press, Nasik and the Central Stamp office, Calcutta. The increase in Revised Estimates 1976-77 and the Budget 1977-78 is due to the increased demand for printing materials by the India Security Press.

*Customs.*—Increase in the Budget 1977-78 is mainly due to larger provisions made for intensification of antismuggling work including purchase of launches.

*Union Excise Duties.*—Cost of collection of Central Excise duties is recorded under this head. The increase in Revised Estimates 1976-77 was mainly due to larger expenditure on printing of match excise banderols than anticipated earlier. Budget 1977-78 provides for normal growth and general strengthening of the Department.

*Currency Coinage and Mint.*—Broad details of the expenditure recorded under this head are indicated below :

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Currency Note Press | 12,32 | 18,47 | 15,82 |
| Bank Note Press | 7,82 | 8,50 | 10,88 |
| Security Paper Mill | 5,20 | 6,25 | 6,45 |
| Mint and Silver Refinery | 9,51 | 9,63 | 9,79 |
| Cost of one rupee note forms | 4,60 | 4,60 | 3,46 |
| Loss in Coinage | 73 | 1,85 | 1,95 |
| Charges payable to IMF | 34,54 | 37,37 | 19,03 |
| Other items | 1 | 1 | 1 |
| | 74,73 | 81,68 | 67,39 |

*Currency Note Press* :—The increase in Revised Estimates 1976-77 was mainly due to larger purchases of materials, payment of arrears consequent on increase, with retrospective effect from 1st April 1974, in the rates charged by the Security Paper Mill for the paper supplied by it and installation of Super Simultan and Guillotine machine.

The Budget provision for 1977-78 is based on estimated requirements including provision for 'Interest'.

*Bank Note Press.*—The increase in Revised Estimates 1976-77 was mainly due to revision of the cost of paper supplied by the Security Paper Mill with retrospective effect as mentioned above. Increase in Budget 1977-78 is due to enhanced requirements of materials and supplies, filling up of sanctioned posts etc. for achieving higher production.

*Security Paper Mill.*—The increase in Revised Estimates 1976-77 and the Budget 1977-78 is mainly on account of increase in Excise Duty on the products of the mill and additional provisions for materials and supplies, wages etc.

*Mint and Silver Refinery.*—The increase in Revised Estimates 1976-77 and the Budget 1977-78 is marginal.

*Cost of one rupee note forms.*—This provision represents charges payable by the Ministry of Finance to the India Security Press, (a Commercial department) for the one rupee note forms supplied by it. The reduction in Budget 1977-78 is on account of decrease in demand by the Reserve Bank of India for one-rupee notes

*Loss in Coinage:*—This represents the difference between the face value and the metallic value of the coins withdrawn from circulation.

*Charges payable to IMF.*—This represents assessment charges payable to the International Monetary Fund for the administration of SDR Account as well as service charges payable on drawal of SDRs from IMF. The reduced provisions in Revised Estimates 1976-77 and Budget 1977-78 are due to liquidation of a part of India's repurchase liability.

**Other Fiscal Services**

Broad details of provisions made under this head are as under :—

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*i*) Interest on deposits under C.D.(ITP) Scheme 1974 . . . . | .. | .. | 10,60 |
| (*ii*) Interest on Deposits in the Addl. Wages Deposit account . . | 4,80 | 5,06 | 4,16 |
| (*iii*) Interest on Deposits in Dearness Allowance Deposits Account . | 75,00 | 105,56 | 105,61 |
| (*iv*) Interest on Deposits in the Addl. D.A. Deposits Account (New) . . | .. | 32 | 1,50 |
| (*v*) Payments to State Governments for implementation of A.E.(CD) Act, 1974 . . . | 1,15 | 1,38 | 80 |
| (*vi*) Other items. . . | 3,43 | 4,11 | 4,88 |
| | 84,38 | 116,43 | 127,55 |

The increase in Revised Estimates 1976-77 and Budget 1977-78 is almost wholly on account of interest payments on Additional Dearness Allowance Deposits Account and on deposits under Compulsory Deposit (ITP) Scheme 1974.

*INTEREST PAYMENTS*

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | 1351,86 | 1390,11 | 1600,25 |
| The broad details are : | | | |
| Interest on Market Loans | 389,07 | 385,07 | 480,60 |
| Discount on Treasury Bills | 280,00 | 250,00 | 270,00 |
| Interest on External Debt. | 195,56 | 206,86 | 212,36 |
| Interest on Savings Deposits and Savings Certificates . | 299,30 | 336,09 | 385,64 |
| Interest on State Provident Funds . . . . | 103,10 | 109,57 | 122,98 |
| Interest on Reserve Funds . | 30,90 | 31,01 | 33,09 |
| Other items. . . . | 53,93 | 71,51 | 95,58 |
| TOTAL . . . | 1351,86 | 1390,11 | 1600,25 |

*Interest on Market Loans.*—Provision is made here for interest payments on loans raised in India. Details of these loans are given at the end of Section II.

The decrease of Rs. 4 crores in the Revised 1976-77 is mainly due to the floatation of major portion of the loans during the latter half of that year requiring payment of interest for shorter periods during the year than anticipated. The increase of Rs. 95.53 crores in the Budget for 1977-78, over Revised 1976-77 is due to the provision of interest for full year on the market loans raised during 1976-77 and for half year's interest on new market loans of the order of Rs. 1030 crores proposed to be raised during 1977-78.

*Discount on Treasury Bills.*—This head provides for payment of discount on treasury bills issued to the Reserve Bank for replenishing Government cash balance from time to time and on investment in treasury bills by State Governments, Scheduled Commercial Banks etc.

Shortfall in the Revised 1976-77 is mainly on account of floatation of less treasury bills than anticipated. Provision has been made in the Budget for 1977-78 mainly on the basis of outstandings of the treasury bills on 31st March 1977 and the estimated issue of 'ad-hocs' to the Reserve Bank from time to time for replenishing Government cash balance.

*Interest on External Debt:*

(In lakhs of Rupees)

| Heads of Expenditure | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| (*i*) Loans from U.K. | 13,96 | 12,08 | 10,53 |
| (*ii*) Convertible Currency Credit from U.S.A. | 9,45 | 9,63 | 10,98 |
| (*iii*) Other Loans from U.S.A. | 39,42 | 38,60 | 40,57 |
| (*iv*) Loans from U.S.S.R. | 5,86 | 12,02 | 5,09 |
| (*v*) Loans from Canada | 3,98 | 4,03 | 3,49 |
| (*vi*) Loans from Federal Republic of Germany | 31,44 | 33,03 | 33,98 |
| (*vii*) Loans from Switzerland | 1,91 | 1,69 | 2,02 |
| (*viii*) Loans from Czechoslovakia | 1,00 | 92 | 87 |
| (*ix*) Loans from Netherlands | 5,44 | 5,77 | 6,98 |
| (*x*) Loans from France | 12,26 | 12,14 | 13,03 |
| (*xi*) Loans from Exim Bank, Japan | 27,64 | 29,13 | 29,85 |
| (*xii*) Loans from U. S. Exim Bank | 1,86 | 1,87 | 1,29 |
| (*xiii*) Loans from IBRD | 16,94 | 16,43 | 19,25 |
| (*xiv*) Service charges on loans from I.D.A. | 20,48 | 20,22 | 24,41 |
| (*xv*) Loans from Iraq | — | 4,04 | 3,53 |
| (*xvi*) Other Items | 3,92 | 5,26 | 6,49 |
| TOTAL | 195,56 | 206,86 | 212,36 |

Provision has been made for payment of interest in respect of loans received from foreign countries. The particulars of loans have been given in Annexure IV. The increase of Rs. 11.30 crores in the Revised 1976-77 is due mainly on account of adjustment of interest for 1975-76 on loans from USSR and Austria in the accounts for 1976-77 and inclusion of provision for interest on oil credits from Iraq.

The increase of Rs. 5.50 crores in the Budget 1977-78 over the Revised Estimates for 1976-77 is mainly due to increased provision for interest in respect of loans from France, Federal Republic of Germany, Japan, Netherlands, USA. IBRD, Kuwait and United Arab Emirates partly offset by the decrease in provision for interest in respect of credits from Austria, United Kingdom, U.S. Exim Bank, Iraq and U.S.S.R.

*Interest on Savings Deposits and Savings Certificates:*—These heads accommodate provision for payment of interest on deposits in the Post Office Savings Bank and other small savings securities as also provision for payment to P&T Department for Savings Bank and Certificates work and for commission to authorised agents under the various small savings schemes. The increase of Rs. 37 crores in the Revised Estimates 1976-77 is due mainly to encashment of matured certificates in larger numbers than anticipated, and larger investments in Post Office Time Deposits.

Budget Estimates 1977-78—Larger receipts under various small savings deposits and increased encashment of matured securities account for further increase in the interest bill.

*Interest on State Provident Funds.*—The estimates under this head are in respect of annual interest to be credited to the various Provident Fund accounts of Central Government employees. Besides, these include estimates of incentive bonus payable to the credit of the Provident Fund accounts of those subscribers who do not, during the year, resort to withdrawal of monies from their Provident Funds.

The estimate for 1977-78, which exceeds the Revised Estimate for 1976-77 by a little over Rs. 13 crores, take into account the progressive normal increase in Provident Fund accumulations as well as the amount to be credited to the Provident Funds, in 1977-78, on account of the second annual instalment of repayment under the Compulsory Deposit (Additional Emoluments) Scheme, 1974.

*Interest on Reserve Funds.*—This head provides for payment of interest on Railway Depreciation Reserve Fund, Railway Revenue Reserve Fund Railway Development Fund, Railway Pension Fund, P&T Capital Reserve Fund, P&T Revenue Reserve Fund, Depreciation Reserve of Overseas Communications Service and other reserve funds of commercial departments and Railway Accident Compensation Safety and Passenger Amenities Fund.

*Other items.*—These comprise mainly interest on Special Deposit Scheme for benefit of contributors to non-Government provident, superannuation and gratuity funds, Public Provident Fund, Postal Insurance and Life Annuity Fund, charges payable to International Monetary Fund for utilisation of Special Drawing Rights, interest on Income-tax Annuity Deposits, Interest on National Defence Fund, discount on loans, interest on deposits made by Kudremukh Iron Ore Co. Ltd. and State Bank of India against loans received from Iran.

The increase of Rs. 17.58 crores in the Revised 1976-77 is due mainly to inclusion of provision for interest on deposits by Kudremukh Iron Ore Co. Ltd., and State Bank of India against loans received from Iran and for interest payable under Section 9(2) of the Sick Textiles Undertakings (Nationalisation) Act 1974 and larger provision in respect of charges payable to IMF for utilisation of SDRs as well as for interest on Special Deposits of Provident, Superannuation and Gratuity funds.

Further increase of Rs. 24.07 crores in the Budget for 1977-78 is due mainly to increased provision for interest on Special Deposits of provident, superannuation and gratuity funds, interest on deposits by Kudremukh Iron Ore Co. Ltd and State Bank of India against loans from Iran and for charges payable to IMF for utilisation of SDRs.

## ADMINISTRATIVE SERVICES

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Public Service Commission | 1,90 | 2,22 | 2,33 |
| Secretariat-General Services | 47,59 | 46,96 | 48,13 |
| District Administration | 1,10 | 1,16 | 1,15 |
| Treasury and Accounts Administration. | 43 | 47 | 47 |
| Police. | 193,72 | 206,59 | 223,71 |
| Jails | 61 | 85 | 68 |
| Supplies and Disposals | 9,25 | 8,66 | 8,92 |
| Stationery and Printing | 14,73 | 8,44 | 10,99 |
| Public Works | 16.39 | 30,57 | 31,20 |
| Fire Protection and Control | 32 | 44 | 55 |
| External Affairs | 44,22 | 57,28 | 51,18 |
| Other Administrative Services | 30,80 | 29,56 | 30,48 |
| TOTAL | 361,06 | 393,20 | 409,79 |

*Public Service Commission.*—This head records the expenditure of the Union Public Service Commission

*Secretariat-General Services.*—This head accommodates expenditure of the Secretariats and attached offices of the Ministries/Departments of Finance, Home Affairs, Law and Justice, Defence, and External Affairs. The marginal reduction in Revised Estimates 1976-77 was on account of the withdrawal of one instalment of additional Dearness Allowance during that year. The Budget 1977-78 assumes normal expenditure of the Ministries/Departments

*District Administration, Treasury and Accounts Administration.*—Expenditure on District administrations, Treasury and Accounts offices in Union Territories without legislature are recorded under these heads.

*Police.*—This head includes provisions for Police establishments, including Central Reserve Police, Border Security Force and Police Forces in Delhi and other Union Territories without legislature. The increase in Revised Estimates 1976-77 was due to filling up of more posts than anticipated, in various Police organisations, increase in the cost of rations, payment of arrears of Special Compensatory Field Allowance, increase in the consumption of petroleum, oils and lubricants for the deployment of forces. Increase in the Budget 1977-78 is mainly due to purchase of wireless equipment for Central Reserve Police Communication Centres, procurement of motor vehicles, more expenditure on ration money due to deployment of battalions to the areas where ration money is admissible, provision for meeting liabilities for arms and ammunitions for previous years and expansion including training reserve of the Central Industrial Security Force.

*Jails*—This records expenditure on Jail establishments in Union Territories without legislature.

*Supplies and Disposals.*—Expenditures on the establishments of the Directorate General of Supplies and Disposals, India Supply Missions in London and Washington, and the National Test House are all recorded under this head.

*Stationery and Printing.*—This head includes provision for the net expenditure on centralised purchases of paper and stationery to meet the requirements of Government offices, and for establishment expenditure of the Stationery and Printing Department and of the printing presses under its control. The decrease in Revised Estimates 1976-77 and Budget 1977-78is due to larger recoveries than anticipated from other Ministries/Departments on account of paper and stationery. As against Rs. 15.36 crores anticipated in the Budget for 1976-77, recoveries were placed at Rs. 21.93 crores in Revised Estimates 1976-77 and are estimated at Rs. 22.24 crores in Budget 1977-78 respectively. However, the increase in estimated recoveries for 1977-78 is partly off-set by the larger provision required on account of increase in supply of paper.

*Public Works*—Expenditure under this head relates to maintenance and repairs of non-residential buildings used by administrative offices and of general purpose buildings. Recoveries of establishment charges from other Government Departments and adjustment of stores issued to works are reflected as reduction of expenditure under this head. The increases in the Revised Estimates 1976-77 and Budget 1977-78 are due to higher provisions required for better maintenance and repairs on non-residential Government Buildings and for purchase of construction material.

*Fire Protection and Control.*—Expenditure of the fire fighting units in Delhi and other Union Territories without legislature are included under this head.

*External Affairs.*—Expenditure on Indian Missions, High Commissions and Embassies abroad is recorded under this head. Increase in the Revised Estimates 1976-77 was mainly due to increased activities and larger expenditure on establishment. Decrease in Budget 1977-78 is due to less provision under Special Diplomatic Expenditure.

*Other Administratives Services*—This head includes expenditure of various organisations and offices like Vigilance Commission, Civil Defence, Census, Bureau of Immigration, Zonal Councils, Metropolitan Councils etc.

## PENSIONS AND MISCELLANEOUS GENERAL SERVICES

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Pensions and other Retirement benefits . . . . | 62,80 | 32,37 | 42,34 |
| Aid Materials and Equipment . . . . | 54,30 | 75,94 | 79,45 |
| Miscellaneous General Services | 24,57 | 25,50 | 69,31 |
| TOTAL . . . | 141,67 | 133,81 | 191,10 |

*Pensions and other Retirement benefits.*—The estimates under this head provide for payment of superannuation and retirement allowances, commuted value of pensions, gratuities, contributions to various contributory provident funds and other retirement benefits.

Provision of Rs. 37 crores was made in the Budget 1976-77 on lump sum basis for relief to Central pensioners of Civil, Defence, P & T and Railways. As provisions for relief to Defence, P & T and Rail-

ways pensioners were later made separately, the consequential savings are reflected in Revised Estimates 1976-77.

*Aid Materials and Equipments.*—This head records adjustment on account of foreign grants in the form of commodities, materials or equipment. The value of the materials/commodities received as grants is initially taken as a revenue receipt with corresponding expenditure debit under this head; as and when the aid materials etc. are utilised by or transferred to beneficiary departments, State Governments, etc., the expenditure initially booked under this head is written back through a deduct entry by a corresponding debit to the concerned functional head of account. Estimates shown in the table above include provisions on a gross basis (i) for commodity assistance from Swedish International Development Agency, United Nations Fund for Population Activities, UNICEF, Danish International Development Agency and Federal Republic of Germany for Health and Family Welfare Programme (Rs. 2.64 crores in Revised Estimates 1976-77 and Rs. 3.48 crores in Budget for 1977-78), (ii) gift of equipment for T.V. Centres from Federal Republic of Germany (Rs. 2.40 crores in Revised Estimates 1976-77 and Rs. 10 lakhs in Budget 1977-78) and (iii) gift of paper from Sweden & Norway (Rs. 79 lakhs in Revised Estimates 1976-77 and Rs. 83 lakhs in Budget 1977-78.) Similarly food and fertiliser grants from Canada, Australia, U.K., France, E.E.C. countries etc. amounting to Rs. 75.08 crores, and Rs. 61 crores, are also included in Revised Estimates, 1976-77 and Budget 1977-78 respectively.

*Miscellaneous General Services.*—This head records expenditure on Pensions granted in recognition of distinguished services, Pre-Partition Payments etc. Consequent on the Government's decision, on the recommendation of the Public Accounts Committee, to bring the financial transactions of the Canteen Stores Department into the Government Accounts from 1st April, 1977, provision for the expenditure of that Department is also included under this head from 1977-78.

The increase of Rs. 43.81 crores in Budget 1977-78 over the Revised Estimates 1976-77 is mainly due to the provision (Rs. 67.17 crores) made in Budget 1977-78, for the first time, in respect of Canteen Stores Department. However, as against a provision of Rs. 22.19 crores made in Budget 1976-77 as well as Revised Estimates 1976-77 for write off of the rehabilitation loans in terms of the recommendations of the Sixth Finance Commission, there is no provision for this item in Budget 1977-78.

## SOCIAL AND COMMUNITY SERVICES

(In lakhs of Rupee)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Secretariat—Social & Community Services | 5,89 | 6,49 | 7,65 |
| Education | 193,90 | 198,81 | 218,00 |
| Art and Culture | 12,22 | 11,74 | 14,04 |
| Scientific Services and Research | 160,27 | 162,30 | 188,88 |
| Medical | 38,71 | 40,25 | 47,29 |
| Family Welfare | 6,57 | 12,01 | 12,97 |
| Public Health, Sanitation and Water Supply | 12,93 | 13,53 | 17,77 |
| Housing | 13,65 | 13,57 | 15,48 |
| Urban Development | 1,03 | 79 | 1,19 |
| Information & Publicity | 14,50 | 17,90 | 18,07 |
| Broadcasting | 31,13 | 48,25 | 48,36 |
| Labour & Employment | 34,56 | 41,33 | 55,42 |
| Social Security & Welfare | 51,69 | 54,54 | 66,97 |
| Relief on account of natural calamities | 1 | 7 | 1 |
| Other Social & Community Services | 65 | 49 | 56 |
| TOTAL | 577,71 | 622,07 | 712,66 |

*Secretariat.*—Social and Community Services—This head records expenditure of the Secretariats and attached offices of the Ministries of Education and Social Welfare, Health and Family Welfare, Information and Broadcasting, Works and Housing, Labour and Employment and Departments of Atomic Energy, Culture, Science and Technology and Space. The increase in the Revised Budget 1976-77 was on account of additional posts sanctioned for Pay and Accounts Offices under the scheme of departmentalisation of accounts, partly off set by savings on account of withdrawal of one additional Dearness Allowance instalment during the year.

*Education.*—This head includes expenditure on all activities connected with education except special types of education such as Agricultural Education, Medical Education, Animal Husbandry Education etc. which are included under respective functional heads. Increase in Revised Estimates 1976-77 was mainly due to larger grant to Delhi Municipal Corporation for primary education.

The increase in Budget 1977-78 is on account of larger assistance to the University Grants Commission, Kendriya Vidyalaya Sangathan, Indian Institute of Technology, National Council of Educational Research and Training etc.

*Art and Culture.*—This head includes provisions for expenditure relating to the Archaeological Survey of India, Archaeological Museums and other expenditure connected with art and culture, including that of specialised institutions imparting education in art and culture. Grants to Sangeet Natak, Sahitya and Lalit Kala Akademies, Delhi Public Library, Nehru Memorial Museum and Library are also provided under this head. Increase in Budget 1977-78 is mainly due to larger provision for grants to the Sangeet Natak, Sahitya and Lalit Kala Akademies and Delhi Public Library and for expenditure on cultural delegations, music festival etc.

*Scientific Services and Research.*—Provisions under this head are for expenditure on Survey of India, Meteorology, Atomic Energy Research, Space Research, Anthropological Survey and Botanical Survey. Grant assistance to the Council of Scientific and Industrial Research and other organisations connected with scientific services and research is also included under this head. Increase in Revised Estimates 1976-77 was mainly due to larger assistance to Scientific bodies—National Remote Sensing Agency (Rs. 1 crore) and Regional Sophisticated Instrument Centres (Rs. 80 lakhs). Increase in Budget 1977-78 is mainly due to increased assistance to Council of Scientific and Industrial Research (Rs. 50.26 crores as against Rs. 43.95 crores in Revised Estimates 1976-77 (ii) larger expenditure on National Laboratories (Rs. 37.78 crores against Rs. 32.96 crores in Revised Estimates 1976-77 and (iii) increased provisions for the Department of Space (Rs. 38.73 crores as against Rs. 33.48 crores in Revised Estimates, 1976-77) mainly for the ISRO Satellite Systems Project, Vikram Sarabhai Space Centre, Satellite Launch Vehicle-III project and Space Applications Centre. Budget 1977-78 also includes a token provision of Rs. 1 lakh for the Space Segment of Indian National Satellite (INSAT), pending a detailed study of the Project.

*Medical.*—This head records expenditure of Willingdon and Safdarjung Hospitals in Delhi, expenditure on medical relief, education and research, expenditure on the Employees' State Insurance Scheme and Central Government Health Scheme and grants to Indian Red Cross Society and other medical Institutions. Increase in Revised Estimates 1976-77 was mainly due to larger provisions for Irwin Hospital and Maulana Azad Medical College, grants to Delhi Municipal Corporation for health schemes and also grants to various other medical institutions. The increase in Budget 1977-78 is due to increased assistance to All India Institute of Medical Sciences and Municipal Bodies in Delhi and larger provisions for Central Government Health Scheme and for Cancer Research.

*Family Welfare.*—Expenditure recorded under this head relates to various family Welfare services, including supplies of contraceptives, promotion of research and training in family planning, grants to local bodies and voluntary organisations for promotion of family welfare programmes including such expenditure in Union Territories without legislature like Delhi, Chandigarh, Andaman & Nicobar Islands, etc. Increase in Revised Estimates 1976-77 and Budget 1977-78 is mainly due to larger provisions for various schemes/programmes.

*Public Health, Sanitation and Water Supply.*—Expenditure under this head pertains to public health, sanitation including port health establishments, control and eradication of diseases, prevention of food adulteration, sewerage schemes, urban and rural water supply schemes, drug control, etc. Increase in Budget 1977-78 is mainly due to larger provisions for various schemes relating to prevention and control of diseases.

*Housing.*—This head accommodates expenditure on maintenance and repairs of Government residential buildings as well as on construction of minor buildings. Increase in Budget 1977-78 is due to higher provisions on account of increased cost of maintenance and repairs of Government residential buildings.

*Urban Development.*—This head accommodates provision for Town and Country Planning Organisation and other schemes of urban development including those of Union Territories without legislature.

*Information and Publicity.*—This head includes expenditure on Press Information Bureau, Directorate of Public Relations, Advertising and Visual Publicity, Registrar of News Papers, Films Division, Films Institute etc. Increase in Revised Estimates 1976-77 was mainly on account of (i) more advertisements issued during the year and (ii) requirements for expansion of Employment News/Rozgar Samachar. Increase in Budget 1977-78 is mainly due to larger provisions for Directorate of Field Publicity, Song and Drama Division and Films Division as well as for grants-in-aid to Film and Television Institute of India.

*Broadcasting.*—Apart from working expenses of All India Radio and Television India, this head accommodates expenditure on various AIR programmes and services, television services, development and research in broadcasting etc. Increase in Revised Estimates 1976-77 was mainly due to (i) transfer of net revenues from Commercial Services to the newly created Akashwani and Doordarshan Commercial Revenues Fund and (ii) revision of pay scales of staff artistes with retrospective effect from 1st January 1973 and payment of arrears as a result thereof. Budget 1977-78 also provides for transfer of net revenues from Commercial Services to the Akashwani and Doordarshan Commercial Revenues Fund.

*Labour and Employment.*—This head records expenditure on labour welfare schemes including those for welfare of mines and docks labour, and social security for labour. It also includes provision for employment and training schemes and Government's share of contribution to the Family Pension cum Life Assurance Fund for Industrial Workers.

Increase in Revised Estimates 1976-77 and Budget 1977-78 is mainly on account of provision of Rs. 6.29 crores and Rs. 11.85 crores respectively for contributions under a new welfare Scheme *viz.*. Deposit-linked Insurance Scheme for Industrial Workers and Coal Miners. Expenditure on account of Government's share of contribution under Employee's Family Pension Scheme 1971 is also more by Rs. 2.66 crores in Budget 1977-78. Larger provisions for Iron Ore Mines Labour Welfare, training of highly skilled Craftsmen and Supervisors, training of Apprentices etc. also account for increase in Budget 1977-78.

*Social Security and Welfare.*—This head accommodates provisions for welfare of backward classes, women and child welfare, welfare of the handicapped, rehabilitation of displaced persons, pensions to freedom fighters, and other social security and welfare programmes.

Increase in Revised Estimates 1976-77 was mainly due to an increase of Rs. 2. crores in the provision for pensions to freedom fighters and their dependents. Budget 1977-78 provides for Rs. 32 crores on this account as against Rs. 25 crores in Revised Estimates 1976-77. Increased provisions for education and welfare of the handicapped, women's welfare and family and child welfare programmes, and provision for insurance scheme for Central Government employees also account for the increase in Budget 1977-78.

## GENERAL ECONOMIC SERVICES

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Secretariat- Economic Services | 15,83 | 17,53 | 19,24 |
| Foreign Trade & Export Promotion | 190,50 | 295,93 | 283,79 |
| Co-operation | 7,86 | 13,59 | 34,54 |
| Special & Backward Areas | 1,85 | 1,89 | 2,86 |
| Other General Economic Services | 36,68 | 23,73 | 42,27 |
| TOTAL | 252,72 | 352,67 | 382,70 |

*Secretariat Economic Services.*—This head records expenditure of the secretariats and attached offices of the Ministries/Departments of Commerce, Agriculture and Irrigation, Energy, Industry and Civil Supplies, Petroleum, Chemicals and Fertilizers, Shipping and Transport, Steel and Mines, Tourism and Civil Aviation, Planning Commission, Communications, Company Affairs and Electronics.

*Foreign Trade and Export Promotion.*—Export promotion measures account for the major portion of expenditure under this head. The provisions include those for expenditure on Trade Commissioners abroad, and Directorate of Export Promotion and assistance to export promotion bodies etc. Increase in Revised Estimates 1976-77 was mainly on account of increased provisions for product promotion measures, assistance to export development organisations and ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict and inclusion of provisions for export subsidy on sugar and interest subsidy to the State Bank of India on credits advanced to foreign Governments.

Budget 1977-78 includes a provision of Rs. 263 crores for export promotion of which Rs. 161 crores is for product promotion and Rs. 66 crores is for assistance to export development organisations. A provision of Rs. 8 crores is included for *ex-gratia* payment to Indian Nationals for properties seized by Pakistan during and after 1965 conflict.

*Cooperation.*—Increases in Revised Estimates 1976-77 and Budget 1977-78 are mainly due to provision for payment of subsidy on controlled cloth of Rs. 4 crores in Revised Estimates 1976-77 and Rs. 24 crores in Budget Estimates 1977-78.

*Special and Backward Areas.*—This head provides for the expenditure on the development of North Eastern Areas including provisions for various plan schemes like Railway Feasibility Survey, Power Development Survey and Investigation, and medical, agricultural etc. schemes.

*Other General Economic Services.*—Expenditure recorded under this head pertains to Central Statistical Organisation, National Sample Survey Organisation and offices/organisations concerned with regulation of joint stock companies and other business undertakings, patents, designs and trade marks, weights and measures, monopolies and restrictive trade practices etc. The decrease in Revised Estimates 1976-77 was due to lesser provision of Rs. 1 crore as against Rs. 15 crores in Budget 1976-77 for Integrated Rural Development Programme. A provision of Rs. 8 crores has been made for this item in Budget 1977-78. Increase in Budget 1977-78 is due to larger provision of Rs. 14.10 crores made for transfer to Reserve Funds, like Emergency Risk (Goods) Insurance Fund, Emergency Risk (Factories) Insurance Fund etc. as against Rs. 4.10 crores and Rs. 5.17 crores in Budget 1976-77 and Revised Estimates 1976-77 respectively. This is for adjustment of premia which were realised much in excess of Budget provision made in the previous years.

## AGRICULTURE AND ALLIED SERVICES

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Agriculture | 73,09 | 1,33,25 | 210,41 |
| Minor Irrigation | 5,06 | 5,11 | 7,18 |
| Soil and water Conservation | 2,50 | 2,08 | 3,28 |
| Area Development | 4,90 | 4,90 | 5,17 |
| Food : Subsidy to Food Corporation | 3,00,00 | 5,06,00 | 460,00 |
| Other items | 7,66 | 10,83 | 33,99 |
| Animal Husbandry | 9,97 | 8,70 | 13,42 |
| Dairy Development | 24,96 | 27,79 | 32,77 |
| Fisheries | 11,38 | 12,45 | 14,52 |
| Forest | 7,50 | 7,18 | 8,70 |
| Community Development | 75 | 80 | 1,04 |
| TOTAL | 4,47,77 | 7,19,09 | 7,90,48 |

*Agriculture.*—Expenditure on various agricultural programmes undertaken by the Central Government and Union Territory Administrations is recorded under this head which also accommodates payments to the Indian Council of Agricultural Research. Also recorded under this head is expenditure of the Directorate of Plant Protection, Extension Quarantine and Storage, Agricultural Marketing and other organisations of the Department of Agriculture. Increase in Revised Estimates 1976-77 was due to provision for payment of subsidies to indigenous manufacturers of phosphatic fertilizers. Increase in Budget 1977-78 is due to larger provisions for subsidy on phosphatic fertilizers, grants-in-aid to Small Farmers Development Agencies, assistance to Indian Council of Agricultural Research and also contribution to the World Food Council on account of India's participation.

*Minor Irrigation.*—This covers expenditure for investigation and development of groundwater resources by the Central Ground Water Board. Budget 1977-78 includes an increased provision of Rs. 7.18 crores as compared to Rs. 5.11 crores in Revised Estimates 1976-77.

*Soil and Water Conservation.*—Provisions under this head are for expenditure on soil survey and testing schemes, and soil conservation schemes including schemes for desert, saline, alkaline and water logged areas. Increase in the Budget 1977-78 is mainly due to higher provisions made for soil conservation schemes.

*Area Development.*—This head records expenditure on programmes for integrated development of selected areas within the command of major river valley projects, integrated development of agriculture and allied activities in special areas etc.

*Food : Subsidy to the Food Corporation of India.*—The Budget Estimates for 1976-77 included a provision of Rs. 300 crores for payment of food subsidy to the Food Corporation of India on account of re-imbursement of the difference between the Central issue prices of different foodgrains and economic cost of these foodgrains to the Corporation. The economic cost includes procurement price or purchase cost and procurement incidentals for indigenous grains and Ocean Freight and landing charges in the case of imported foodgrains as well as movement, storage and other miscellaneous charges.

The distribution of foodgrains from the Central Pool was about 76.6 lakh tonnes during 1976-77, comprising mainly wheat (50.6 lakh tonnes), rice (23.6 lakh tonnes), milo and coarse grains (2.4 lakh tonnes).

The revised estimate for subsidy payable to the Food Corporation of India for the stocks issued during 1976-77 was placed at Rs. 175 crores. Further,

substantial quantities of buffer stocks of foodgrains had been built up during the year 1976-77 and the average buffer stock was about 101 lakh tonnes. The carrying cost of this buffer stock, estimated at the rate of Rs. 27.08 per quintal, was Rs. 273 crores. The total subsidy payable to the Corporation for the year 1976-77 was thus estimated at Rs. 448 crores against which a sum of Rs. 400 crores was paid in that year. In addition, payment of Rs. 106 crores representing arrears of subsidy relating to previous years was also made to the Corporation. The payments were provisional.

The economic cost of grains during 1977-78 was estimated at Rs. 149.14 for wheat (weighted average for both imported and indigenous wheat), Rs. 235.37 for imported rice, Rs. 154.46 for indigenous rice, Rs. 142.56 for milo and Rs. 99.39 for coarse-grains. Broad details of the cost elements and the rate of subsidy are given below :—

(Rupees per quintal)

| | Wheat Weighted average for both imported & indigenous | Rice | | Milo | Other coarse grains |
|---|---|---|---|---|---|
| | | Imported | Indigenous | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| Purchase cost including procurement incidentals | 133.63 | 219.86 | 138.95 | 127.05 | 83.88 |
| Distribution costs (pooled) . . | 15.51 | 15.51 | 15.51 | 15.51 | 15.51 |
| Total economic cost . . . | 149.14 | 235.37 | 154.46 | 142.56 | 99.39 |
| Issue Price : . | 125.00 | 135.00 | 153.11 | 70.00 | 86.00 |
| Subsidy per quintal . . | 24.14 | 100.37 | 1.35 | 72.5 | 13.39 |

The pooled distribution cost for all foodgrains during 1977-78 was estimated at Rs. 15.51 per quintal as per details given below :—

Rate : Rs./Quintal

| | Cost per quintal of sales |
|---|---|
| Transit loss, Voyage loss . . . . . | 1.31 |
| Storage loss . . . . . | 0.14 |
| Freight . . . . . | 5.64 |
| Handling charges . . . . . | 1.04 |
| Godown charges . . . . . | 0.61 |
| Interest charges . . . . . | 4.68 |
| Admn. overhead (excluding storage) . . . | 2.09 |
| TOTAL . . . . . | 15.51 |

The off take from the Central Pool during the year 1977-78 is expected to be of the order of 95 lakh tonnes. The carrying cost of buffer stock is estimated to be Rs. 22 per quintal. A provision of Rs. 460 crores has been made for subsidy payable to the Corporation in the Budget Estimates 1977-78.

The above estimates for 1977-78 are subject to revision in the light of the emerging trends during the year consequent on the new wheat policy introduced in April 1977.

*Food—Other items.*—This head records expenditure on nutrition programmes, food processing and subsidiary food schemes etc. The increase in Revised Estimates 1976-77 is due to provision of about Rs. 4 crores for repayment to USSR Government of the freight expenses on two million tonnes of wheat given by that country in 1973 and 1974. Increase in Budget 1977-78 is due to provision of Rs. 25.34 crores payable to the State Trading Corporation on account of loss on import of edible oil/seeds pertaining to the period prior to 1976-77.

*Animal Husbandry.*—This head accommodates expenditure on cattle development, poultry development, sheep and wool as also piggery development and veterinary research and education. A major part of the provision under this head is for grants to Indian Council of Agricultural Research which, accounts for Rs. 7.48 crores in Budget 1977-78 as against Rs. 6.79 crores in Budget 1976-77 and Rs. 5.74 crores in Revised Estimates 1976-77. Increased provisions for cattle, poultry, sheep breeding, fodder and feed development programmes account for further increase in Budget 1977-78.

*Dairy Development.*—Expenditure on Delhi Milk Scheme accounts for a sizeable portion of the provision under this head. Budget 1977-78 includes Rs. 24 crores for Delhi Milk Supply scheme as compared to Rs. 20 crores in Budget 1976-77 and Rs. 22 crores in Revised Estimates 1976-77. The excess provision is due to the increase in the quantity as well as price of milk procured. Budget 1977-78 includes also a provision of Rs. 1.48 crores for assistance to Indian Dairy Corporation for setting up new dairy projects.

*Fisheries.*—Expenditure on various fisheries research and development schemes as well as preservation and marketing schemes is provided for under this head. Grants to Port Trusts for landing and berthing facilities for fishing craft at major ports are provided for to the extent of Rs. 5.50 crores in Budget 1977-78 as against Rs. 4.49 crores in Budget 1976-77 and Revised Estimates 1976-77. Similarly, grants to Indian Council of Agricultural Research are provided at Rs. 3.13 crores in Budget 1977-78 as against Rs. 2.51 crores in Budget 1976-77 and Rs. 3.44 crores in Revised Estimates 1976-77.

*Forest.*—Expenditure (including assistance to the Indian Council of Agricultural Research) on forest research and training schemes, forest conservation and development and survey of forest resources is recorded under this head. Increase in Budget 1977-78 is due to higher provision made for Research schemes, Education and Training and Survey of forest resources.

*Community Development.*—This head records expenditure on grants to National Institute of Commu-

nity Development and All India Panchayat Parishad as well as expenditure on various community development programmes etc.

## INDUSTRY & MINERALS

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Industries . . . | 1,62,55 | 1 69,17 | 268,13 |
| Village and Small Industries . . . | 41,76 | 37,22 | 47,99 |
| Mines and Minerals . | 58,47 | 48,32 | 68,14 |
| TOTAL . . | 2,62,78 | 2,54,71 | 384,26 |

*Industries.*—This head records expenditure on establishments of the Textile, Jute and Salt Commissioners, Director-General of Technical Development, Tariff Commissioner and Indian Standards Institute; expenditure for operation and maintenance of opium and Alkaloid factories; development of large and medium industries including plantations; and expenditure on atomic fuels, fabrication of equipment, heavy water and other operational and administrative expenses of the industrial projects of the Department of Atomic Energy. Increase in Revised Estimates 1976-77 was mainly on account of the provision of Rs. 11 crores for reimbursement of losses to the Cotton Corporation of India on sale of imported cotton, which is partly offset by less payments to Oil Industry Development Board. Increase in Budget 1977-78 is mainly due to increased provisions for (i) reimbursement of losses to Cotton Corporation of India on sale of imported cotton, (ii) subsidy to Steel Authority of India and Indian Iron & Steel Company for meeting interest liability, (iii) Payment to Oil Industry Development Board from cess on indigenous crude, and (iv) expenditure on Nuclear Fuel Complex, Hyderabad and heavy water plants at Baroda and Tuticorin.

The major provisions under this head are shown below:—

(In lakhs of Rupees)

| Items | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Expenditure on Atomic Energy Industrial Projects . . | 5,82 | 5,04 | 8,62 |
| Expenditure on Opium and Alkaloid Factories . . . | 25,50 | 26,39 | 27,97 |
| Payments to Oil Industry Development Board against collection of cess . . | 55,45 | 48,19 | 59,86 |
| Payments to Tea, Coffee, Rubber & Cardamom Boards against collection of Cesses . . . | 6,83 | 7,12 | 8,79 |
| Reimbursement to Cotton Corporation of India for losses in sale of imported cotton . . | .. | 11,00 | 63,00 |
| Interest Subsidy to : | | | |
| (a) SAIL . . . | 51,38 | 52,83 | 70,58 |
| (b) IISCO . . | .. | .. | 3,06 |
| (c) H.E.C.. . . | 3,85 | 3,85 | 3,85 |
| (d) Others . . | 34 | 54 | 86 |

*Village and Small Industries.*—Provisions for small scale industries such as handloom, handicrafts, khadi, coir and seri-culture etc., are included under this head. The decrease in Revised Estimates 1976-77 was due to reduced provisions for expenditure on small scale industries handloom and handicraft industries and payment to Central Silk Board. The increase in Budget 1977-78 is on account of larger provisions for these items and for grants in aid to Khadi and Village Industries Commission.

*Mines and Minerals.*—Included under this head are the provisions for expenditure on the Geological Survey of India, Indian Bureau of Mines and Mineral Exploration Corporation, subsidy for rail-*cum* sea transport of coal, expenditure on regulation and development of mines, and payments against collection of cess on coal and coke.

The decrease in Revised estimates 1976-77 was mainly due to lower payments against cess on coal and coke consequent on lower cess collections against actual coal despatches during the preceding year (Rs. 6.24 crores in Revised Estimates 1976-77 against Rs. 17.26 crores provided in Budget 1976-77). Increase in Budget 1977-78 is due to larger provisions for payments against cess collections on coal despatches during 1976-77, expenditure on Geological Survey of India and grants to Mineral Exploration Corporation and Steel Authority of India Ltd.

## WATER AND POWER DEVELOPMENT

(In lakhs of rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Water and Power Development Services . | 38,34 | 27,81 | 37,14 |
| Irrigation, Navigation Drainage and Flood Control Projects . | 2,08 | 2,20 | 3,10 |
| Power Projects . | 65,91 | 62,26 | 68,49 |
| TOTAL . . | 1,06,33 | 92,27 | 108,73 |

*Water and Power Development Services.*—This head includes expenditure of Central Water and Power Commission, Central Water and Power Research Station and Central Electricity Authority as well as expenditure on investigations of multi-purpose river schemes, national network for collection of basic hydrological data, hydrological observations in the Krishna, Godavari and Mahanadi basins, national water grid investigations, Flood Forecasting and Warning Centres, etc.

The reduced provision in Revised Estimates 1976-77 was mainly due to grant of less subsidies than anticipated earlier to State Electricity Boards/Undertakings towards compensation for increase in the market price of E.C. Grade levy Aluminium due to increase in excise duty. As against the provision of Rs. 25 crores for this purpose, in Budget 1976-77, Revised Estimates 1976-77 provided for Rs. 15 crores and Budget 1977-78 provides for Rs. 20 crores. Budget 1977-78 also makes increased provision for Central Electricity Authority.

*Irrigation, Navigation, Drainage and Flood Control:*—This head accommodates the provisions for irrigation, navigation, drainage and flood control projects. Increase in Budget 1977-78 is due to increased provision for Farakka Barrage.

*Power Projects.*—This head records expenditure on operation and maintenance of Thermal, Hydro and Nuclear Projects Power and related administrative expenses. The major provisions included under this head are as follows :—

(In lakhs of Rupees)

| Items | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Badarpur Thermal Power Station . | 24,47 | 25,02 | 25,33 |
| Tarapur Atomic Power Station . . . | 24,82 | 20,95 | 24,98 |
| Rajasthan Atomic Power Station (Unit I) . . . | 12,67 | 12,30 | 13,13 |

The decrease in Revised Estimates 1976-77 was mainly due to restricted availability (and consequent deferment of purchase) of fuel elements for Tarapur and Rajasthan Atomic Power Stations. The increase in the Budget 1977-78 over Revised Estimates 1976-77 is mainly due to provision for the fuel purchases deferred in 1976-77

## TRANSPORT AND COMMUNICATIONS

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Ports, Lighthouses & Shipping . . | 24,09 | 27,98 | 27,03 |
| Civil Aviation . . | 18,99 | 18,32 | 17,16 |
| Roads and Bridges . | 38,91 | 41,58 | 45,12 |
| Road and Water Transport Services . | 2,39 | 3,64 | 2,86 |
| Tourism . . . | 3,97 | 4,14 | 4,82 |
| Other Transport & Communications Services . . . | 10,71 | 10,79 | 12,36 |
| TOTAL . . | 99,06 | 106,45 | 109,35 |

*Ports, Lighthouses and Shipping.*—This includes expenditure of Directorate General of Shipping; expenditure on promotion and development of shipping industry, lighthouses and light ships, Minor Ports etc.; revenue expenditure of the new ports of Mangalore and Tuticorin and grants to the Shipping Development Fund. The increases in Revised Estimates 1976-77 and Budget Estimates 1977-78 over Budget Estimates 1976-77 are mainly due to the following :—

(i) Provision of Rs. 120 lakhs and Rs. 20 lakhs in Revised Estimates 1976-77 and Budget Estimates 1977-78 respectively for reimbursement of losses to Mogul Line on account of Konkon Shipping Services for which no provision existed in Budget 1976-77; (ii) Larger provision for revenue expenditure of new ports of Mangalore and Tuticorin in Revised Estimates 1976-77 (Rs. 224 lakhs) and Budget Estimates 1977-78 (Rs. 239 lakhs) as compared to Budget 1976-77 (Rs. 142 lakhs); (iii) More provision for payments for professional and special services for Lighthouses and Shipping in Revised Estimates 1976-77 (Rs. 191 lakhs) as compared to Budget 1976-77 (Rs. 61 lakhs).

*Civil Aviation.*—This head records expenditure on maintenance of aerodromes, aeronautical communication and navigational facilities, as well as contribution to the Civil Aviation Development Fund and subsidies on air transport. Decrease in the Budget 1977-78 is mainly because unlike Budget 1976-77 (Rs. 195 lakhs) and Revised Estimates 1976-77 (Rs. 172 lakhs) no provision is made for payment to Air India on account of subsidy for air transport.

*Roads and Bridges.*—This head records expenditure on maintenance of National Highways strategic and border roads, as also district and other roads in Union Territories without legislature. Transfers to Central Road Fund and Railways Safety Works Fund are also included under this Head.

Increase in Revised Estimates 1976-77 and Budget 1977-78 is mainly due to higher provisions made for maintenance of National Highways (as against Rs. 20.02 crores in the Budget 1976-77, Revised Estimates 1976-77 and Budget 1977-78 provide for Rs. 22 crores and Rs. 23 crores, respectively) and for strategic and border roads (as against Rs. 3.05 crores in the Budget 1976-77, Revised Estimates 1976-77 and Budget 1977-78 provide for Rs. 3.25 crores and 3.23 crores respectively). The provisions in the Budget 1977-78 include Rs. 8.98 crores for transfer to Central Road Fund as against Rs. 7.97 crores and Rs. 7.87 crores respectively, in Budget 1976-77 and Revised Estimates 1976-77.

*Road and Water Transport Services.*—This includes expenditure of Inland Water Transport Directorate as well as assistance to Central Inland Water Transport Corporation. Increase in Revised Estimates 1976-77 was due to payment of Rs. 87 lakhs to the Shipping Corporation of India for running shipping services to and from Lakshadweep islands for which no provision existed in Budget 1976-77.

*Tourism.*—This records expenditure on tourist organisations, tourism publicity, operational expenses of tourist transport services etc. Increases in Revised Estimates 1976-77 and Budget 1977-78 are due to higher provisions made for payment to Air India for tourist promotion.

*Other Transport and Communication Services.*—This accommodates expenditure on Overseas Communications Service, Wireless Planning and Coordination and Monitoring Services. Increase in Budget 1977-78 is mainly due to larger provisions for (i) contribution to Commonwealth Tele-communication Council, (ii) payment under the Commonwealth Telecommunication Financial Agreement and (iii) depreciation on increased assets as well as adjustment of arrears of interest on capital.

## GRANTS-IN-AID AND CONTRIBUTIONS

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (i) Grants-in-aid to State Governments | 1293,35 | 1567,49 | 1761,00 |
| (ii) Grants-in-aid to Union Territory Governments | 73,92 | 75,22 | 80,44 |
| (iii) Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 16,08 | 16,91 | 17,27 |
| (iv) Technical and Economic Cooperation with other countries | 49,51 | 48,87 | 55,22 |
| | 1432,86 | 1708,49 | 1913,93 |

**(i) Grants-in-aid to State Governments.**—Broad break-up of the estimates is as follows :—

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*a*) Fixed non Plan Grants | 526,82 | 516,82 | 599,39 |
| (*b*) Other non-Plan Grants | 79,89 | 168,06 | 115,00 |
| (*c*) State Plan Schemes | 423,69 | 537,21 | 586,60 |
| (*d*) Central Plan Schemes | 88,04 | 90,19 | 200,27 |
| (*e*) Centrally sponsored Schemes | 168,68 | 249,05 | 250,72 |
| (*f*) North Eastern Council Plan schemes | 6,23 | 6,16 | 9,02 |
| | 1293,35 | 1567,49 | 1761,00 |

(*a*) *Fixed Non-Plan Grants.*—This includes—

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*i*) Grants prescribed under the Constitution (Distribution of Revenues) Order, 1974 | 500,44 | 500,44 | 510,70 |
| (*ii*) Additional Grants under the substantive provision of Article 275(1) of the Constitution | 10,00 | — | 72,31 |
| (*iii*) Grant to the State of Assam under Clause (a) of the second proviso to Article 275(1) of the Constitution | 13 | 13 | 13 |
| (*iv*) Grants in lieu of Tax on Railway Passenger Fares | 16,25 | 16,25 | 16,25 |
| Total fixed Non-Plan Grants | 526,82 | 516,82 | 599,39 |

The State-wise break-up of the Grants payable to the States in accordance with the Constitution (Distribution of Revenues) Order, 1974 which is based on the recommendations of the Sixth Finance Commission, is as follows:—

(In lakhs of Rupees)

| Name of State | 1976-77 | 1977-78 |
|---|---|---|
| Andhra Pradesh | 41,89 | 39,45 |
| Assam | 50,60 | 51,35 |
| Bihar | 21,12 | 21,53 |
| Himachal Pradesh | 32,15 | 32,42 |
| Jammu and Kashmir | 34,73 | 34,83 |
| Kerala | 41,19 | 40,92 |
| Manipur | 22,85 | 23,84 |
| Meghalaya | 14,90 | 15,63 |
| Nagaland | 25,72 | 26,77 |
| Orissa | 61,00 | 62,56 |
| Rajasthan | 46,05 | 44,30 |
| Tripura | 22,44 | 23,45 |
| Uttar Pradesh | 39,23 | 49,10 |
| West Bengal | 46,57 | 44,55 |
| TOTAL | 500,44 | 510,70 |

In recommending, for the five years of the Fifth Plan, grants-in-aid to the States, under aricle 275(1) of the Constitution, the Sixth Finance Commission could not take into account the net interest burden of the States, during the same period, on account of their fresh borrowings and lendings in the Fifth Plan period. The Commission recommended that the net interest burden of the States might be computed by the Government and the States given, under article 275(1) of the Constitution, additional grant-in-aid towards the same. The estimates for 1977-78 include a provision of Rs. 72.31 crores for payment of such additional grant-in-aid to the deficit States towards their net interest liability during the three years 1974—77.

In terms of the recommendations of the successive Railway Convention Committees of Parliament, a sum of Rs. 16.25 crores out of additional dividend at 1% on capital at charge as on 31-3-1964 contributed by the Railways to the General Revenues, is paid to States each year as grant in lieu of tax on Railway Passenger Fares. The amount payable to each State is given under 'Dividends and Profits' on the receipt side in this Section.

(*b*) *Other Non-Plan Grants.*—Amongst the important non-Plan grants paid to State Governments, mention may be made of grants for improvement of roads, rehabilitation of displaced persons, incentive for higher procurement of food-grains, in consideration of net collections of wealth tax, etc.

For the improvement of roads, including border roads and the subvention from the Central Road Fund, a provision of Rs. 32.77 crores has been made in the Revised Estimates 76-77 against the Budget 76-77 of Rs. 30.43 crores. Budget 1977-78 includes Rs. 32.81 crores on this account.

Incentive bonus, by way of grants-in-aid is paid to the State Governments for procurement and supply of food-grains for the Central pool. Provision has been made for incentive bonus at Rs. 89.00 crores in the Revised Estimates for 1976-77 and Rs. 30.00 crores in the Budget Estimates for 1977-78.

For the rehabilitation of the displaced persons, the provisions included in the Revised Estimates for 1976-77 and Budget Estimates for 1977-78 are Rs. 8.69 crores and Rs. 8.10 crores respectively.

Other items of non-Plan grants-in-aid to States, for which provisions have been made under this head, include arrear payment of grants on account of natural calamities, payments of grants-in-aid for improvement in the salary scales of University and College teachers, Youth Welfare Schemes, modernisation of the State Police forces, etc.

The estimates for 1977-78 also include a provision of Rs. 3.46 crores for payment of grant-in-aid to States in consideration of the net collections of Wealth Tax on agricultural property in 1974-75 and 1975-76. The grant-in-aid will be distributed in proportion to the value of such property brought into assessment in each State.

(*c*) *State Plan Schemes.*—Central assistance for State Plans is rendered, mainly, in the form of grant-in-aid and loans directly to State Governments and a part is disbursed through the Rural Electrification Corporation. While the estimates of Rs. 537.21 crores in Revised 1976-77 and Rs. 586.60 crores in Budget 1977-78 under this head represent only the grants-in-aid portion, the Budget of the Central Government includes a total provision of Rs. 1405.95 crores in Revised 1976-77 and Rs. 1616.09 crores in Budget 1977-78 for payment of Central assistance towards State Plans. The break-up of the total estimated assistance so provided in the Budget 1977-78 is given in Statement V of the Plan Budget document.

(*d*) *Central Plan Schemes.*—Grants to State Governments for Central Plan Schemes are estimated at Rs. 90.19 crores in the Revised 1976-77 and Rs. 200.27 crores in the Budget 1977-78 against the Budget 1976-77 of Rs. 88.04 crores. The Revised Estimates for 1976-77 include Rs. 13 crores for Command Area Development Programme, Rs. 33.86 crores for Rural Works Programme, Rs. 10.08 crores for subsidy to new industrial units, etc., in selected backward areas, Rs. 7.00 crores for border roads, Rs. 3.19 crores for rehabilitation of displaced persons, Rs. 3.00 crores for development of local manurial resources, and Rs. 3.75 crores for assistance to new assignees of land on imposition of ceiling on agricultural holdings.

The Budget Estimates 1977-78 include Rs. 13.70 crores for Command Area Development Programme, Rural Development (Rs. 22.74 crores), Development of Desert areas (Rs. 6.10 crores), drought prone areas Programme (Rs. 50.46 crores), Scheme for development of regulated markets (Rs. 2.50 crores), Rural Water Supply Scheme (Rs. 40.12 crores), Rs. 9.50 crores for subsidy to new industrial units, etc. in selected backward areas, Rs. 8.90 crores for border roads, Rs. 4.65 crores for rehabilitation of displaced persons, Rs. 2.70 crores for development of local manurial resources and Rs. 5.61 crores for assistance to new assignees of land on imposition of ceiling on agricultural holdings.

(*e*) *Grants for Centrally Sponsored Schemes.*—Provision made here is for Centrally Sponsored Schemes, *e.g.* Family Welfare, Control and eradication of communicable diseases, welfare of backward classes, certain agricultural production programmes, technical education, etc.

(*f*) *North Eastern Council Plan Schemes.*—A provision of Rs. 6.16 crores in the Revised Estimates 1976-77 and Rs. 9.02 crores in the Budget 1977-78 has been made for these Schemes in the States concerned. While the estimates of Rs. 6.16 crores in Revised 1976-77 and Rs. 9.02 crores in Budget 1977-78 under this head represent only the grant-in-aid portion, to States, the Budget of the Central Government includes on this account a total provision of Rs. 16.50 crores in Revised 1976-77 and Rs. 28.61 crores in Budget Estimates for 1977-78.

(ii) **Grants-in-aid to Union Territory Governments.**—The broad details are:—

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (*a*) Non-Plan purposes | 52,31 | 51,67 | 48,56 |
| (*b*) Union Territory Plan Schemes | 17,74 | 18,54 | 24,32 |
| (*c*) Central Plan Schemes | 41 | 87 | 1,65 |
| (*d*) Centrally Sponsored Plan Schemes | 1,45 | 2,24 | 2,56 |
| (*e*) North Eastern Council Schemes | 2,01 | 1,90 | 3,35 |
| | 73,92 | 75,22 | 80,44 |

The non-Plan grants are paid to the Union Territories to cover their non-Plan gaps on Revenue Account. The grants for U.T. Plan Schemes are paid to the Union Territories to cover their expenditure on Revenue Account on the U.T. Plans.

(iii) *Compensation and assignments to local bodies and Panchayati Raj Institutions.*—Provision is made under this head for the payment of net proceeds of terminal, entertainment and other taxes to the Delhi Municipal Corporation, New Delhi Municipal Committee and Delhi Cantonment Board.

(iv) *Technical and Economic Co-operation with other countries.*—The provision under this head is for general purpose and technical assistance to certain countries *e.g.*, Bangladesh, Bhutan, etc., as well as for contribution to U.N. Development Programmes, etc.

The broad break-up of the important provisions under this head is given below:—

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Bangla Desh | 4,55 | 2,88 | 2,24 |
| Bhutan | 24,14 | 23,48 | 26,43 |
| Nepal | 9,04 | 11,16 | 13,15 |
| Contribution to U.N.D.P. | 3.26 | 3.56 | 5,50 |
| Others | 8,52 | 7,79 | 7,90 |
| | 49,51 | 48,87 | 55.22 |

The last item includes a provision of Rs. 6.50 crores each in the Revised 1976-77 and Budget 1977-78 for Indian Technical and Economic Co-operation with developing countries in Asia, Africa and Latin America. The programme consists of provision of services of experts, training facilities in various fields, gift of machinery and other capital equipment, surveys of specific projects and provision of medical facilities.

## DEFENCE SERVICES

The variations are explained in the Memorandum on Defence Estimates.

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Defence Services—Army . | 15,08,92 | 15,93,56 | 16,36,20 |
| Defence Services—Navy . | 1,65,25 | 1,50,66 | 1,82,84 |
| Defence Services—Air Force | 5,00,14 | 5,15,83 | 5,48,91 |
| Defence Services—Pensions | 1,11,32 | 1,14,41 | 1,08,31 |
| TOTAL . | 22,85,63 | 23,74,46 | 24,76,26 |

## SECTION II

## CAPITAL BUDGET

## INTRODUCTORY NOTE

The estimates of Receipts and Disbursements on Capital Account of the Central Government are explained in this Section. Capital disbursement either leads to creation of physical and financial assets or involves reduction in recurring liabilities. Similarly, capital receipt generally involves creation of liability.

Capital receipts include borrowings abroad, market loans, sale of treasury bills, small savings, State Provident Funds, and accretion to various depreciation and reserve funds of departments like Railways and Posts and Telegraphs and special *ad hoc* funds created from time to time by Government.

Disbursements on capital account include capital schemes undertaken by the Central Government and the loan assistance given to State Governments and other parties. Thus the entire Plan activity of a capital nature whether undertaken by the Centre on its own account or by way of assistance through loans to States is reflected here.

In brief, the capital account shows the capital requirements of Government and how these are financed. Among the principal sources for meeting these requirements, the first is revenue surplus. Secondly, regular loans are floated in the market. Thirdly, funds accrue to Government through small savings and Provident Funds, and through miscellaneous deposits and advances. Lastly, there are external borrowings. To the extent, receipts from these sources fall short of the capital requirements, the deficit is made good by the issue of treasury bills and drawal from cash balance.

## ESTIMATES OF CAPITAL RECEIPTS

The statement below summarises by broad categories the estimates of capital receipts. Further details, together with brief notes explaining the variations between the Budget Estimates and the Revised Estimates for 1976-77 and between the latter and Budget Estimates for 1977-78 are given in the notes that follow this statement.

(In crores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| 1. Market Loans | | | |
| Gross Borrowings | 810.00 | 1123.63* | 1129.00 |
| *Less—Repayments* | 274.94 | 274.94 | 129.25 |
| Net Borrowings | 535.06 | 848.69 | 999.75 |
| 2. External Loans | | | |
| Gross Borrowings | 1206.14 | 1107.65 | 1294.58 |
| *Less—Repayments* | 391.29 | 373.76 | 400.55 |
| Net Borrowings | 814.85 | 733.89 | 894.03 |
| 3. Recoveries of Loans and advances | 1497.00 | 1590.31 | 1803.18 |
| 4. Small Savings | 390.50 | 410.00 | 425.00 |
| 5. Provident Funds | 190.67 | 190.38 | 267.57 |
| 6. Special Deposits of Non-Government Provident Funds | 100.00 | 150.00 | 250.00 |
| 7. Other Receipts | 894.43 | 1328.04 | 1302.60 |
| TOTAL—Caiptal Receipts | 4422.51 | 5251.31 | 5942.13 |

*Excludes Rs. 100 crores of ad hoc treasury bills converted into dated securities.

## MARKET LOANS

Revised Estimates 1976-77 : The Budget for 1976-77 assumed gross market borrowings at Rs. 810 crores and allowing for maturities, a net credit of Rs. 535.06 crores. As against this the gross receipts from market loans during 1976-77 amounted to Rs. 1123.63 crores and net after repayment (Rs. 274.94 crores) to Rs. 848.69 crores. The details are :—

(In crores of Rupees)

| | Cash | Conversion | Total |
|---|---|---|---|
| Loans raised in the Market; | | | |
| Receipts : | | | |
| 5½% Loan, 1984 | 7.86 | 33.33 | 41.19 |
| 6% Loan, 1994 | 38.76 | 49.50 | 88.26 |
| 6½% Loan, 2000 | 231.19 | 163.92 | 395.11 |
| 6% Loan, 1993 (2nd Issue) | 68.65 | .. | 68.65 |
| 6½% Loan, 2002 | 310.23 | .. | 310.23 |
| 6% Loan, 1993 (3rd Issue) | 45.09 | .. | 45.09 |
| 6½% Loan, 2003 (2nd Issue) | 100.10 | .. | 100.10 |
| 6¼% Loan, 1997 | 75.00 | .. | 75.00 |
| | 876.88 | 246.75 | 1123.63 |
| Repayments : | | | |
| 4¼% Loan, 1976 | .. | .. | 260.16 |
| 2¾% Loan, 1976 | .. | .. | 14.78 |
| | | | 274.94 |
| Net receipts from Market Loans during 1976-77 | .. | .. | 848.69 |

2. In July, 1976, three loans were floated, *viz.*, 5½% Loan, 1984 at Rs. 99.50 per cent redeemable on the 1st July, 1984; 6% Loan, 1994 at Rs. 98 per cent redeemable on the 1st July, 1994, and 6½% Loan, 2000 issued at par and redeemable on the 1st July, 2000. Besides subscription in cash, conversion facilities were allowed to holders of securities of 4¼% Loan, 1976 which matured on the 1st July, 1976. The total subscriptions amounted to Rs. 524.56 crores of which Rs. 277.81 crores were in cash and the balance Rs. 246.75 crores were by conversion.

3. In the second stage two loans *viz.*, the 6% Loan, 1993 (Second Issue) at Rs. 99.25 per cent and 6½% Loan, 2002 at Rs. 100 per cent were issued. This was a cash issue and opened for subscription on the 16th October, 1976. The total realisation amounted to Rs. 303.88 crores.

4. In the third stage also two loans *viz.* the 6% Loan, 1993 (Third Issue) at Rs. 99.25 per cent and 6½% Loan, 2003 (Second Issue) at par were issued. This was also a cash issue and opened for subscription on the 28th December, 1976. The total subscriptions amounted to Rs. 110.19 crores.

5. In view of the steady demand for investment, further tranches of two loans *viz.*, 6¼% Loan, 1997 for Rs. 25 crores and 6½% Loan, 2002 for Rs. 75 crores were created on 1st February, 1977. Again on 1-3-1977 another block of the two outstanding loans comprising 6¼% Loan, 1997 for Rs. 50 crores and 6½% Loan, 2003 for Rs. 35 crores were issued. All these loans were initially taken over by the Reserve Bank and were later placed on sale to investors.

6. In addition *adhoc* treasury bills worth Rs. 100 crores held by the Reserve Bank were converted in September, 1976 into dated securities of equal value. The process was started in 1958-59 on the consideration that *adhoc* treasury bills held by the Reserve Bank represent more than a short term debt. The securities into which *adhoc* bills were converted during 1976-77 are : 6¼% Loan, 1996 (Rs. 75 crores) and 5¾% Loan, 2002 (Rs. 25 crores). With this, total treasury bills so far converted into dated securities amount to Rs. 1725 crores.

7. Repayments : The Budget for 1976-77 included Rs. 274.94 crores for repayment of 4¼% Loan, 1976 (Rs. 260.16 crores) and 2¾% Loan, 1976 (Rs. 14.78 crores). The Revised Estimates for the year were placed at the same level.

8. Net receipts from market borrowings during the year 1976-77 (excluding ad-hoc treasury bills for Rs. 100 crores converted into dated securities) amounted to Rs. 848.69 crores.

9. Budget Estimates 1977-78 : The Budget assumes gross borrowing during 1977-78 at Rs. 1129.00 crores.

10. 4½% Loan, 1977 with an outstanding balance of Rs. 120.63 crores and 6½% Gold Bonds, 1977 with an outstanding balance of Rs. 8.62 crores are due for discharge during 1977-78.

Net borrowing during 1977-78 will thus be Rs. 999.75 crores.

## EXTERNAL LOANS

11. *Recepits.*—The Budget for 1976-77 assumed gross receipts from external loans at Rs. 1206.14 crores Revised Estimates 1976-77 placed these at Rs. 1107.65 crores. Gross receipts during 1977-78 are estimated at Rs. 1294.58 crores.

12. *Repayments.*—The Budget for 1976-77 provided for repayments of Rs. 391.29 crores. Revised Estimates 1976-77 provided Rs. 373.76 crores. The repayments during 1977-78 are estimated at Rs. 400.55 crores.

The receipts under External loans net of repayments are placed at Rs. 733.89 crores in the Revised Estimates 1976-77 and at Rs. 894.03 crores in Budget 1977-78.

Further details are given in Annexure IV of this Memorandum.

## RECOVERIES OF LOANS AND ADVANCES

13. The estimates of recoveries of loans and advances made by the Central Government to the State Governments, Union Territories (with Legislature) and non-Government parties are as follows:—

(Incrores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Recoveries from | | | |
| (i) State Governments . | 725.00 | 784.31 | 952.18 |
| (ii) Union Territories (with Legislature) . | 5.00 | 6.00 | 6.00 |
| (iii) Non-Government parties . . . | 767.00 | 800.00 | 845.00 |
| Total recoveries of loans and advances . . | 1497.00 | 1590.31 | 1803.18 |

(i) Recoveries from State Governments :—Broad details of the estimates are as follows :—

(In crores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| (a) Repayments in respect of— | | | |
| (i) Pre-1974 loans for which liberalised terms have been prescribed in pursuance of the recommendations of the Sixth Finance Commission . . . | 273.25 | 273.25 | 276.37 |
| (ii) Loans against Small Savings Collections | 89.35 | 89.35 | 87.56 |
| (iii) Loans for agricultural inputs . . | 82.00 | 94.00 | 110.00 |
| (iv) Loans for Bhakra Nangal and Beas Projects . . | .. | 7.60 | 7.95 |
| (v) Loans for rehabilitation of displaced persons, repatriates, and goldsmiths and under National Loan Scholarships Scheme. . . | 1.00 | 1.59 | 1.30 |
| (vi) Loans for Plan & Non-Plan purposes advanced during the Fifth Plan perio . | 107.21 | 100.00 | 160.00 |
| (vii) Advances made in 1976-77 for consumer creadit Grey Areas. . | .. | | 9.00 |
| (viii) Short terms Way and Means Advances . . . | 150.00 | 150.00 | 300.00 |
| TOTAL-Repayments | 702.81 | 715.79 | 952.18 |
| (b) Conversion into grant-in-aid or write off— | | | |
| (i) Part of loans advanced to Himachal Pradesh, Manipur and Tripura, for Fifth Plan converted into grant-in-aid . | .. | 46.33 | .. |
| (i) Pre-autonomy debt written off in pursuance of the recommendation of Sixth Finance Commission | 22.19 | 22.19 | |
| | 22.19 | 68.52 | .. |
| TOTAL-Repayment by States . . | 725.00 | 784.31 | 952 18 |

(ii) Union Territories (with Legislature)—Repayments of loans advanced to the four Union Territories having Legislatures were estimated at Rs. 6 crores for 1976-77 and are estimated at the same level for 1977-78.

## RECOVERIES FROM OTHER PARTIES

14. Recoveries from parties other than State and Union Territory Governments *viz.* foreign Governments, municipalities, port trusts, financial institutions and industrial and commercial undertakings in the public sector, companies and institutions in the private sector, cooperative societies etc. and Government servants were estimated at Rs. 800 crores in Revised Estimates 1976-77.

15. Loan recoveries during 1977-78 are expected at Rs. 845 crores. The bulk of the technical credits advanced to foreign Governments in 1977-78 as also the outstanding amounts relating to previous years are expected to be recovered within the current year. A part of the increase in also due to recovery of advances given to Central Government employees for purchase of food grains and of loans sanctioned to public sector enterprises in an increasing measure.

## SMALL SAVINGS

16. The Small Savings instruments comprise Post Office Savings Bank Deposits, Post Office Time Deposits, Cumulative Time Deposits, Recurring Deposits and National Savings Certificates.

Some of the measures taken during 1976-77 under the Small Savings Movement, were as follows :—

(1) A new National Savings Annuity Scheme was introduced from the 1st April, 1976 under which a person can pay an initial deposit of Rs. 3200 or

Rs. 6400 in lump sum or in suitable instalments (inclusive of interest) within a period of 2 years; and 36 months thereafter, receive monthly payment at the rate of Rs. 50 or Rs. 100, respectively, for a period of 84 months, besides the full amount of deposit with a handsome premium at the end of that period.

(2) The Post Office Time Deposits Rules were amended to provide for (a) opening of accounts by cooperative societies, cooperative banks and commercial banks on behalf of their members and clients, (b) premature closure of an account after the expiry of a period of one year, and (c) redeposit, after an account has become due for repayment.

(3) A system of pension payment through Post Office Savings Banks was introduced for the pensioners of Railways and Posts & Telegraphs Departments.

(4) The maturity value of National Savings Certificate (V-Issue) was increased, with the result that a Rs. 100 certificate fetches Rs. 200 (instead of Rs. 198) after 7 years.

(5) The Recurring Deposits Rules were amended to provide for higher return from 1st October, 1976; and

(6) The rate of commission payable to Authorised Agents and others was increased from 1st July, 1976, as follows :—

(i) For Authorised Agents under Standardised Agency System and Group Leaders/Cashiers under the Pay Roll Savings Scheme, from 1.75% to 2.5%.

(ii) For Mahila workers functioning under Mahila Pradhan Kshetriya Bachat Yojna, from 3% to 4%.

(iii) For Extra Departmental Branch Postmasters, from 1.5% to 2%.

Two more draws under the Post Office Savings Bank Prize Incentive Scheme were held on the 31st July, 1976 and 31st January, 1977.

Two-thirds of the net Small Savings collections in each State are paid to it as loans. Besides, additional loans are paid to a State as follows :—

(i) to the extent of 2.5% of its net collections for every 5% increase in its percentage of net to gross collections over the all-India percentage, and

(ii) to the extent of 25% of the amount collected by it by way of personal collections over and above the target fixed for the same.

The net collections during 1976-77 were estimated at Rs. 390 crores in Budget 1976-77. Based on the trend of collections, Revised Estimates of 1976-77 placed the net collections at Rs. 410 crores. Budget 1977-78 anticipates higher collections at Rs. 425 crores.

## PROVIDENT FUNDS

17. *State Provident Funds.*—The transactions under this head relate to various Provident Funds of Government employees. Credit assumed is net of the deposits into the Funds, including interest on balances and withdrawals therefrom and temporary advances. The deposits carry interest at 7½ per cent per annum on first Rs. 25,000 and at 7 per cent thereafter. Besides incentive is also given for non-withdrawal at the rate of 3 per cent to subscribers drawing pay upto Rs. 500 per month and at 1 percent to others on the subscriptions made during the year.

Net accretion to these Funds was estimated at Rs. 183.92 crores in the Budget for 1976-77 and at Rs. 178.88 crores in the Revised Estimates 1976-77. Taking into account the payment of second instalment of compulsory deposits and of the interest on the deposits into provident funds. Budget 1977-78 assumes a net accretion of Rs. 255.57 crores.

18. *Public Provident Fund* :—Deposits under the Scheme which are subject to a maximum of Rs. 20,000 and a minimum of Rs. 100 in a year are repayable after 15 years and currently carry tax free interest at 7 percent per annum. Collections under this Scheme are shareable with State Governments along with the small savings collections. The net accretions were estimated at Rs. 11.50 crores in Revised Estimates 1976-77 and are placed at Rs. 12.00 crores in Budget 1977-78.

## SPECIAL DEPOSITS OF NON-GOVERNMENT PROVIDENT FUNDS

19. The Scheme provides for investment by non-Government provident, superannuation and gratuity funds, of a prescribed percentage of their monthly accretion; the deposits carry interest at 10 per cent per annum. The Scheme which is initially for a period of 10 years, provides for premature refunds as also for limited transferability of accounts. Deposits under the Scheme during 1976-77 were estimated at Rs. 150 crores and are estimated at Rs. 250 crores during 1977-78. The increase in 1977-78 is due to larger deposits expected to be made by Employees' Provident Funds, taking into account payment of second instalment of compulsory deposits and accrued interest thereon into provident funds and other factors.

## OTHER RECEIPTS

20. These show the net effect of transactions occurring under other funds and accounts, deposits, suspense, remittance etc. heads. Some of the items included here are :

(*i*) Special borrowing against Foreign Exchange Reserves:—The Budget for 1977-78 assumes a credit of Rs. 800 crores as special borrowing from the Reserve Bank of India against drawal of Foreign exchange Reserves.

(*ii*) Deposits of U.S. Rupee Balances:—U.S. Rupee balances deposited with the Government of India under the Indo-U.S. Agreement, 1974 were expected to be drawn down to the extent of Rs. 45.23 crores during 1976-77. Net drawals during 1977-78 are estimated at Rs. 45.00 crores.

(iii) Railway Reserve Funds :

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Railway Pension Fund : | | | |
| Cr. | 40,49 | 48,30 | 51,82 |
| Dr. | 25.00 | 37.61 | 38,18 |
| NET | (+)15,49 | (+)10,69 | (+)13,64 |
| Railway Depreciation Reserve Fund : | | | |
| Cr. | 1,48,86 | 1,48,76 | 1,54,75 |
| Dr. | 1,30,00 | 1,30,00 | 1,45,85 |
| NET | (+)18,86 | (+)18.76 | (+)8,90 |
| Railway Revenue Reserve Fund : | | | |
| Cr. | 1,64,05 | 1,62,30 | 1,80,55 |
| Dr. | 1,64,05 | 1,64,05 | 1,80,55 |
| NET | .. | (—)1.75 | .. |
| Railway Development Fund : | | | |
| Cr. | 25,96 | 25,38 | 27,39 |
| Dr. | 25.96 | 25,74 | 27,39 |
| NET | .. | (—)36 | .. |
| Railway Accident Compensation, Safety and Passenger Amenities Fund : | | | |
| Cr. | 8,97 | 9.92 | 10,57 |
| Dr. | 3,66 | 3,27 | 6,21 |
| NET | (+)5,31 | (+)6,65 | (+)4,36 |
| GRAND TOTAL | (+)39,66 | (+)33,99 | (+)26,90 |

(*a*) *Railway Pension Fund.*—The Fund is intended to meet the pensionary charges of Railway employees. Suitable amounts are transferred annually to the Fund by debit to "Working Expenses". The pensionary charges are initially met as part of "Working Expenses" and simultaneously shown as recovered from the Fund. Credits to the Fund in 1976-77 were estimated at Rs. 48.30 crores comprising Rs. 38.31 crores by transfer from Railway Revenue and Rs. 9.99 crores as interest payable by the General Revenues on the balance in the Fund; while withdrawals were estimated at Rs. 37.61 crores. During 1977-78, credit is estimated at Rs. 51.82 crores including Rs. 10.82 crores on account of interest. Withdrawals are estimated at Rs. 38.18 crores.

(*b*) *Railway Depreciation Reserve Fund.*—The Fund provides for replacement, renewal and modernisation of assets. Contribution to the Fund, including interest payable by the General Revenues on the balance in the Fund was estimated at Rs. 148.76 crores in 1976-77 and is placed at Rs. 154.75 crores for 1977-78. These include interest estimated at Rs. 10.90 crores and Rs. 11.84 crores in the respective years. The outgo from the Fund was estimated at Rs. 130.00 crores in 1976-77. Withdrawals during 1977-78 are estimated at Rs. 145.85 crores.

(*c*) *Railway Revenue Reserve Fund.*—The Fund is built up from such appropriation from the revenue surplus, as may be decided upon and is drawn upon for making good the shortfall, if any, in the net revenue for payment of dividend to General Revenues. When the net revenue is not adequate to pay dividend to General Revenues and the Revenue Reserve Fund has no balance or insufficient balance to make good the shortfall, temporary loans are taken from the General Revenues to meet the full dividend liability. The credits to the Railway Revenue Reserve Fund estimated at Rs. 162.30 crores in the Revised Estimates of 1976-77 were made up of Rs, 10.98 crores being revenue surplus, Rs. 146.95 crores loans from General Revenues and Rs. 4.36 crores towards interest on the balance in the Fund and Rs. 1 lakh on account of dividend on investments. Withdrawals from the Fund were taken for repayment of loans (⅓rd instalment) amounting to Rs. 145.00 crores and interest on loan to the extent of Rs. 19.05 crores. The credits to the Fund during 1977-78 are estimated at Rs. 180.55 crores comprising Rs. 169.87 crores loans from General Revenues, Rs. 5.84 crores from revenue surplus and Rs. 4.83 crores as interest on the balance in the Fund and Rs. 1 lakh on account of dividend on investments. Withdrawals are estimated at Rs. 180.55 crores for meeting liability for repayment of the loans (1/3rd instalment) of earlier years and interest thereon.

(*d*) *Railway Development Fund.*—The Fund was set up in 1950 on the recommendations of the Railway Convention Committee, 1949 to meet the cost of all works for providing amenities to passengers and other Railway users, the cost of labour welfare works and the entire expenditure on unremunerative improvement works costing more than the prescribed limit for each work. The Railway Convention Committee in their Eleventh Report which was approved by Parliament in January-February, 1976, have since recommended that the cost of construction of staff quarters may be charged to capital instead of to Development Fund during the Fifth Plan period. The Fund is financed by appropriation of such portion of the Railway surplus, if any, as may be fixed by the Railway Board, and voted by Parliament. If the accumulated balance in the Fund, after transfer of a part of the Railway surplus to it, be not enough to meet the expenditure to be financed from the Fund, interest bearing loans are taken from the General Revenues for credit to the Fund. Credits to the Fund in 1977-78 are estimated at Rs. 27,39 crores in all comprising Rs. 26.66 crores as transfer from surplus and Rs. 73 lakhs as interest. Withdrawals from the Fund, including Rs. 8.39 crores for payment of interest on loans taken from the General Revenues are estimated at Rs. 27.39 crores.

(*e*) *Railway Accident Compensation, Safety and Passenger Amenities Fund.*—The Fund has been set up from 1-4-1974 to meet expenditure on compensation to passengers involved in railway accidents and on certain safety works and passenger amenities.

Credits to the Fund in 1977-78 are estimated at Rs. 10.57 crores in all comprising Rs. 9.23 crores from surcharge on passenger traffic and Rs. 1.34 crores as interest. Withdrawals from the Fund are estimated at Rs. 6.21 crores.

(iv) Posts and Telegraphs Reserve Funds.

(In lakhs of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| P&T Revenue Reserve Fund : | | | |
| Cr. | 13,35 | 7,45 | 4,07 |
| Dr. | 12,21 | 12,32 | .. |
| NET | (+)1,14 | (—)4,87 | (+)4,07 |
| P&T Capital Reserve Fund : | | | |
| Cr. | 111,50 | 109,75 | 134'23 |
| Dr. | 44,10 | 96,34 | 166,86 |
| NET | (+)67,40 | (+)13,41 | (—)32,63 |
| TOTAL NET | (+)68,54 | (+)8,54 | (—)28,56 |

(*a*) *P & T Revenue Reserve Fund.*—A part of the surplus, if any, in the working of P & T Department is transferred to this Fund, which is drawn upon for meeting payment of dividend to General Revenues, in case the Department is not in a position to pay the same from current revenues. The Fund is also drawn upon to meet the deficit, if any, in the working results of the Department. Under the revised arrangement effective from 1st April, 1970, if the P & T Department be unable to pay the dividend due, the General Revenues make an interest bearing advance to the Revenue Reserve Fund to cover the shortfall as well as for meeting the deficit, if any, in the working results of the Department.

Credits to the fund in 1976-77 were estimated at Rs. 7.45 crores including Rs. 0.71 crores for interest. A sum of Rs. 12.32 crores was proposed to be withdrawn from this fund during 1976-77 towards repayment of loan of Rs. 11.57 crores taken from General Revenues during 1975-76 together with interest due thereon. During 1977-78 credits to the fund are estimated at Rs. 4.07 crores including Rs. 0.71 crores for interest.

(*b*) *P & T Capital Reserve Fund.*—The Fund is maintained for the purpose of meeting such capital expenditure as the Department may decide in order to avoid taking from the General Revenues further dividend bearing capital. The Fund is to be fed by transfer of such part of the P & T Department's surplus, if any, in the working results as may be decided by the Department from time to time. From 1970-71, a supplementary provision is made annually towards inflationary elements of the cost of replacement of assets. This is charged to working expenses and funded initially in the Capital Reserve Fund for meeting capital expenditure.

Credits to the fund in 1976-77 were estimated at Rs. 109.75 crores. (This was made up of Rs. 104.28 crores from Surplus, Rs. 3.00 crores towards supplementary depreciation and Rs. 2.47 crores from interest). Withdrawals from the fund during 1976-77 were estimated at Rs. 96.34 crores.During 1977-78 appropriation to the fund is estimated at Rs. 134.23 crores. (This is made up of Rs. 130.18 crores from Surplus, Rs. 2.03 crores towards supplementary depreciation and Rs. 2.02 crores from interest). Withdrawals from the fund during 1977-78 are estimated at Rs. 166.86 crores.

(v) *Rupee securities issued to international financial institutions.*—This debt represents the liability assumed in respect of special Rupee securities issued in payment of India's subscription to (i) the International Monetary Fund; (ii) the International Bank for Reconstruction and Development; and (iii) the International Development Association and contribution towards the share capital of the Asian Development Bank. The details of transactions included in the Revised Estimates 1976-77 and Budget Estimates 1977-78 are:—

(In lakh of Rupees)

| | Revised 1976-77 | | Budget 1977-78 | |
|---|---|---|---|---|
| | Receipts | Discharges | Receipts | Discharges |
| Special Securities | | | | |
| I.M.F. | 59,57 | 50 | 211,00 | 1,00 |
| I.B.R.D. | 50 | 2,50 | 50 | 2,00 |
| I.D.A. | 1,00 | 2,50 | 1,00 | 2,50 |
| A.D.B. | * | £ | 5,25 | £ |
| TOTAL | 61,07 | 5,50 | 217,75 | 5,50 |

* Rs. 0.15 lakhs.

£ Rs. 0.40 lakhs.

(a) *International Monetary Fund.*—India is a founder member of the International Monetary Fund. Its quota at present is SDR 940 million, of which SDR 162.5 million were paid in the form of gold and the balance of SDR 777.5 million in the form of non-negotiable non-interest bearing rupee securities.

Under the "Maintenance of Value" provision of the Fund's Articles of Agreement, whenever the par value of a member's currency is reduced or the foreign

exchange value of a member's currency has, in the opinion of the Fund, depreciated to a significant extent within that member's territories, the member is required to pay to the Fund within a reasonable time an amount of its own currency equal to the reduction in the gold value of its currency held by the Fund. Similarly, whenever the par value of a member's currency is increased, the Fund is required to return to such member within a reasonable time an amount in its currency equal to the increase in the gold value of its currency held by the Fund. The Fund revalued its holdings of Indian currency as on April 30, 1976 on the basis of representative rate of Re. 1=SDR 0.0971218 which resulted in the payment of Rs. 59.57 crores by India to the Fund during 1976-77. A provision of Rs. 59.57 crores was accordingly made in the Revised Estimates 1976-77.

As a result of revaluation of Fund's holdings of Indian currency as on April 30, 1977 on the basis of the new representative rate of Re. 1=SDR 0.0973253 (effective from April 30, 1977), an amount of Rs. 2.90 crores is receivable by India during 1977-78 from the Fund.

As a result of the Sixth Review conducted by the I.M.F., India's quota of SDR 940 million is to be increased by SDR 205 million to SDR 1145 million. According to present indications, the revised quotas are likely to become effective some time during 1977-78. A provision of Rs. 211.00 crores on the basis of the current representative Rupee-SDR rate has accordingly been made under BE 1977-78 for the purpose. The payment would be made in the form of non-negotiable non-interest bearing rupee securities, for which credit has been assumed in the Budget for 1977-78. Taking into account the amount of Rs. 2.90 crores receivable by India from the Fund during 1977-78 by way of Maintenance of Value, the Budget for 1977-78 makes a net provision of Rs. 208.10 crores on this account.

Encashment of rupee securities by IMF did not take place during 1976-77. A token provision of Rs. 50 lakhs was, however, kept in the Revised Estimates for 1976-77. In the Budget Estimates for 1977-78, a token provision of Rs. 100 lakhs has been made for encashment of rupee securities held by IMF.

(*b*) *International Bank for Reconstruction and Development.*—India's subscription to the capital stock of the World Bank is $900 million, of which 10 per cent, *i.e.* $ 90 million was called for by the Bank and paid by India to the extent of $ 9 million in US dollars and $ 81 million in the form of non-negotiable non-interest bearing rupee securities.

Encashment of rupee securities by the IBRD was placed at Rs. 250 lakhs in the Revised Estimates 1976-77 and is estimated at Rs. 200 lakhs in Budget 1977-78.

A token provision of Rs. 50 lakhs was made in Revised Estimates 1976-77 and a like amount has been provided in Budet 1977-78 for "Maintenance of Value" payment under the IBRD's Articles of Agreement.

(*c*) *International Development Association.*—The International Development Association, a soft lending affiliate of the IBRD, derives resources for its operations from the initial subscriptions paid in convertible currencies by the members and additional contributions made available to it under periodic replenishment arrangements by the industrially advanced member-countries.

A subscription of Rs. 116.11 lakhs was paid by India during the year 1974-75 towards the Fourth IDA Replenishment. In addition, the member-countries are periodically required to make up the difference in the dollar value of the securities issued in their local currencies. Out of a provision of Rs. 100 lakhs under R.E. 1976-77 made for the purpose, rupee securities of the order of Rs. 55.93 lakhs were issued for the period ended December 31, 1976. A token provision of Rs. 100 lakhs has been made in the Budget Estimates 1977-78 for the same purpose and for the payment of the first of the three instalments of Rs. 18.4 lakhs each as India's contribution for Fifth IDA Replenishment. All these payments are made in the form of non-negotiable non-interest bearing rupee securities and, therefore, credits for these amounts were assumed in Revised Estimates 1976-77 and have been assumed in Budget 1977-78. To cover encashment of securities by the IDA, a provision of Rs. 250 lakhs was made in Revised Estimates 1976-77; Budget 1977-78 includes similar provision.

(d) *Asian Development Bank.*—India's subscription to the capital stock of Asian Development Bank amounts to $ 232.50 million in terms of the United States Dollar of the weight and fineness in effect on 31st January, 1966. Of the total subscription, $158.10 million remains callable and $ 74.40 million has been paid-in. Of the paid-in amount, $ 34.41 million is in convertible currency and the balance is in the form of non-negotiable, non-interest bearing, rupee securities-equivalent to $ 39.99 million.

The Revised Estimates 1976-77 assumed a credit of Rs. 15 thousand for maintenance of value payment on the portion of securities encashed by the Bank to meet administrative expenses in India.

It has been decided that India will participate in the second general increase of 135% in the capital stock of the ADB. In terms of the current US Dollar-Rupee rate of exchange, the additional subscription would be of the order of $ 378.84 million consisting of 90% callable and 10% paid-in portions. The paid-in portion is payable in four equal annual instalments. The first instalment of Rs. 8.75 crores equivalent to $ 9.466 million, 40% in convertible currency and 60% in Rupee securities, is likely to be paid-in in 1977-78. Therefore, a credit of Rs. 5.25 crores towards Rupee Securities has been assumed in 1977-78.

Under the arrangement between the Government of India and the Bank, whenever the balance in 'ADB Account B' falls below Rs. 37.500 it should be replenished automatically upto a maximum of Rs. 75,000

by encashment of rupee securities. The Bank encashed Rupee securities worth Rs. 40 thousand in 1976-77 and provision was accordingly made in Revised Estimates 1976-77. Encashment during 1977-78 is also estimated at Rs. 40 thousand.

(*vi*) Special Drawing Rights at the I.M.F.—By virtue of its membership of the Internationl Monetary Fund, India is entitled to certain drawing rights on the resources of the Fund for which certain charges are payable. The IMF levies a service charge of 1/2 per cent on all drawings except those under the Gold Tranche. In addition, a member, who purchases other convertible currencies from the Fund by depositing an equivalent amount of its own currency, is required to pay charges every quarter on the Fund's holdings of the members currency in excess of its quota. A provision of Rs. 45.47 crores was made in the Revised Estimates for 1976-77 for payment of service and assessment charges to the Fund. In Budget 1977-78, a provision of Rs. 34.04 crores has been kept for the purpose.

All these payments would be made in SDRs for which credit has been assumed in 1976-77 and 1977-78.

During 1976-77, the Fund credited India's SDR holdings account by SDR 8,524,850 representing the interest earned for the Fund's fiscal year ended April 30, 1976. India provided to the Fund foreign currencies equivalent of SDR 20.30 million under Fund's periodic Designation Plans. A corresponding debit of Rs. 29.68 crores was assumed in the Revised Estimates 1976-77. A debit of Rs. 25 crores is assumed in Budget 1977-78 on this account.

(*vii*) *Oil and other special credits*—Receipts from oil credits during1976-77 were estimated at Rs. 94.04 crores. The estimate for 1977-78 is Rs. 123.53 crores. Deposits of loan assistance from Iran for Kudramukh project and economic development were estimated at Rs. 130.73 crores in Revised Estimates 1976-77. Budget 1977-78 assumes Rs. 50 crores towards assistance for Kudramukh project.

(*viii*) *Borrowing from the Reserve Bank against compulsory deposits:*—Budget and Revised Estimates for 1976-77 included a receipt of Rs. 480 crores on account of investment in special securities by the Reserve Bank of the funds accruing during that year under the compulsory deposit schemes. B.E. for 1977-78 assumes a receipt of Rs. 130 crores on this account.

## ESTIMATES OF CAPITAL DISBURSEMENTS

The statement below summarises by broad categories the estimates of Capital Disbursements. Further details, by heads of accounts, together with brief notes explaining the variations between the Budget Estimates and the Revised Estimates 1976-77 and between the latter and Budget Estimates for 1977-78, are given in the notes that follow this statement.

(In crores of Rupees)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| A. General Services | 280.44 | 330.36 | 518.62 |
| B. Social and Community Services | 93.29 | 90.15 | 117.14 |
| C. Economic Services | 1515.54 | 1582.48 | 1644.39 |
| 1. General Economic Services | 27.21 | 36.78 | 49.39 |
| 2. Agriculture and Allied Services | 26.54 | 98.69 | (—)209.83 |
| 3. Industry and Minerals | 900.68 | 922.06 | 1131.76 |
| 4. Water and Power Development | 137.84 | 120.29 | 187.19 |
| 5. Transport and Communications | 149.82 | 129.20 | 138.58 |
| 6. Railways | 259.50 | 258.70 | 304.95 |
| 7. Posts and Telegraphs | 13.95 | 16.76 | 42.35 |
| D. Loans and Advances : | | | |
| 1. States and Union Territories | 1435.75 | 1503.35 | 1796.78 |
| 2. Others— | | | |
| (*i*) Developmental | 1885.98 | 2020.13 | 1917.95 |
| (*ii*) Other Loans | 69.04 | 103.03 | 86.02 |
| Total—Capital Disbursements and Loans and Advances | 5280.04 | 5629.50 | 6080.90 |

## GENERAL SERVICES

The details of the Estimates included in this Section are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Capital Outlay on :— | | | |
| (*i*) India Security Press . | 1,84 | 1,56 | 1,15 |
| (*ii*) Currency, Coinage and Mint . . . . | 8,80 | 74,46 | 216,29 |
| (*iii*) Public Works . . | 15,00 | 17,43 | 29,26 |
| (*iv*) Miscellaneous General Services . . . | (—)3,57 | (—)3,62 | (—)3,35 |
| (*v*) Defence Services . | 258,37 | 240,53 | 275,27 |
| TOTAL . . . | 280,44 | 330,36 | 518,62 |

### (*i*) *Capital Outlay on India Security Press.*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Capital Outlay on India Security Press . . . | 1,84 | 1,56 | 1,15 |

The India Security Press prints postal and non-postal stamps, postal stationery, security documents, cheque forms and other similar items required by the Central and State Governments and quasi Government organisations. Lower expenditure on plant and machinery, partly due to delays in deliveries, accounts for the decrease in the Revised 1976-77 and the Budget 1977-78.

Apart from the machinery ordered previously which was mostly paid for in 1976-77, on new machinery is expected to be ordered during 1977-78. This further explains the decrease in the Budget Estimates.

### (*ii*) *Capital Outlay on Currency, Coinage and Mint.*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Capital Outlay on Currency, Coinage and Mint . . | 8,80 | 74,46 | 216,29 |

Capital outlay on Currency Note Press, Nasik and Bank Note Press, Dewas, including their expansion and modernisation, Security Paper Mill Hoshangabad and Mints at Bombay, Calcutta and Hyderabad is included under this head. Purchases of metal for coinage and of gold acquired for reserves are also accommodated under this head. Consequent on revaluation by the International Monetary Fund (I.M.F.) of its holding of Indian Currency as on 30th April, 1976, India was required to pay under the 'Maintenance of Value' provision in the Fund's Articles of Agreement, Rs. 59.57 crores to it by way of currency valuation adjustment during the year 1976-77. This together with the increase of about Rs. 8 crores for purchase of metal for coinage, accounts for the increase in the Revised 1976-77. As a result of increase in India's quota in the Fund from SDR 940 million to 1145 million, payment of Rs. 211 crores is due to the Fund during 1977-78. Taking into account the amount of Rs. 289.85 lakhs receivable from the Fund consequent upon currency valuation adjustment on the basis of the new representative Rupee: SDR rate as on 30th April, 1977, a provision for net payment of Rs. 208.10 crores is made in Budget 1977-78.

Broad details of provisions are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*i*) Currency Note Press . | 95 | 85 | 77 |
| (*ii*) Security Paper Mill, Hoshangabad . . | 25 | 72 | 2,82 |
| (*iii*) Bank Note Press, Dewas | 1,71 | 1,62 | 1,33 |
| (*iv*) Metal for coinage | | | |
| (*a*) Purchase . . . | 16,00 | 23,98 | 15,00 |
| less (*b*) Issued for coinage . | (—)15,78 | (—)16,60 | (—)16.63 |
| Net . . . . | 22 | 7,38 | (—)1,63 |
| (*v*) Mints . . . . | 1,73 | 1,79 | 2,17 |
| (*vi*) Purchase of gold and silver . . . . | 1,93 | 1,91 | 1,95 |
| (*vii*) Metal value of uncurrent and confiscated coins . | 84 | 99 | 1,00 |
| (*viii*) Subscription to I.M.F. | 1,00 | 59,57 | 208,10 |
| (*ix*) Other Items . . | 17 | (—)37 | (—)22 |
| TOTAL . . . . | 8,80 | 74,46 | 216,29 |

### (*iii*) *Capital Outlay on Public Works :—*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Capital Outlay on Public Works . . . . | 15,00 | 17,43 | 29,20 |

Estimates under this head are for capital expenditure on all non-residential buildings e.g. office and administrative buildings, other than those for functional purposes like hospitals, schools, godowns etc. as well as buildings for similar purposes in the Union Territories without legislature. The estimates include capital outlay of Central Public Works Department placed at Rs. 11.26 crores in the Revised 1976-77 and Rs. 20.26 crores in 1977-78. Provision for construction works of Border Security Force is placed at Rs. 6.50 crores in the Budget as against Rs. 4.00 crores in the Revised 1976-77.

The provision for public works outlays in the Union Territories without legislature is Rs. 2.50 crores for 1977-78 as against Rs. 2.17 crores in Revised 1976-77 due to larger outlay on original works and buildings undertaken by the CPWD and the Border Security Force.

*(iv) Capital Outlay on Miscellaneous General Services.—*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Capital Outlay on Miscellaneous General Services . | (—)3,57 | (—)3,62 | (—)3,35 |

This head accommodates, mainly the recoveries from the State Governments, Railways, P&T etc., on account of the capitalised value of sterling pensions paid by the Government of India to the Government of United Kingdom.

*(v) Capital Outlay on Defence Services.—*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (v) Defence Services . . | 258,37 | 240,53 | 275,27 |

The estimates are net of recoveries.

## SOCIAL AND COMMUNITY SERVICES

The break up of the estimates of Capital Outlay in this sector is as follows :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (i) Education, Art and Culture . . . | 2,35 | 4,91 | 5,83 |
| (ii) Scientific Services and Research . . . | 42,43 | 37,72 | 45,44 |
| (iii) Medical . . . | 1,93 | 1,96 | 3,16 |
| (iv) Public Health, Sanitation and water Supply . | 96 | 20 | 2,25 |
| (v) Housing . . . | 26,10 | 27,20 | 42,63 |
| (vi) Urban Development . | (—)1,87 | (—)2,77 | (—)3,68 |
| (vii) Broadcasting . . | 13,97 | 13,16 | 12,60 |
| (viii) Social Security and welfare . . . . | 6,79 | 7,18 | 7,97 |
| (ix) Other Heads . . | 63 | 59 | 94 |
| TOTAL . . . | 93,29 | 90,15 | 117,14 |

*(i) Education, Art and Culture*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Education, Art and Culture | 2,35 | 4,91 | 5,83 |

The estimates under this head are for Capital Outlay on buildings for schools, technical institutions, etc., mainly in union territories. The increase both in the Revised 1976-77 and Budget 1977-78 is primarily on account of larger plan outlays on construction of buildings for secondary schools and technical institutions in Delhi. The Budget 1977-78 also includes a provision of Rs. 90 lakhs for the Museum of Gems and Jewellery proposed to be set up in Delhi.

*(ii) Scientific Services and Research*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Scientific Services and Research | 42,43 | 37,72 | 45,44 |

This includes capital expenditures of the various scientific research organisations, and their outlay on related works and buildings. Bulk of the expenditure under this head relates to scientific research organisations of the Department of Atomic Energy and the Department of Space. The details are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Department of Atomic Energy . . . | 31,21 | 27,13 | 33,14 |
| (b) Department of Space . | 7,43 | 7,43 | 7,04 |
| (c) Meteorology . . | 2,03 | 1,50 | 3,55 |
| (d) Department of Science and Technology . . | 98 | 97 | 1,05 |
| (e) Works Outlay . . | 78 | 69 | 66 |
| TOTAL . . . | 42,43 | 37,72 | 45,44 |

The savings in the Revised 1976-77 is mainly due to smaller requirements for the Research Reactor Centre and the Bhaba Atomic Research Centre. The increase in Budget 1977-78 is on account of equipment and civil works of the two Centres as well as for the research facilities of the Variable Energy Cyclotrone Project.

*(iii) Medical*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Medical . . . . . | 1,93 | 1,96 | 3,16 |

The expenditure under this head is mainly on works outlay on hospitals, dispensaries, research laboratories, etc., including those in union territories. Capital outlay on medical stores depots is also included under this head.

*(iv) Public Health Sanitation and Water Supply*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Public Health Sanitation and Water Supply . | 96 | 20 | 2,25 |

Capital outlay on departmental schemes for improvement of drinking water supply in union territories is accounted for under this head.

### (v) Housing

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Housing | 26,10 | 27,20 | 42,63 |

The estimates relate to capital outlay on Government residential buildings and other housing schemes and include investments in the equity capital of Housing and Urban Development Corporation, Hindustan Housing Factory and the National Building Material Development Co poration. In the case of Housing and Urban Development Corporation, however, the major portion of the requirements is met by its market borrowings. Broad details of the estimates are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Government residential buildings | 18,17 | 14,28 | 29,53 |
| (b) Investment in Housing and Urban Development Corporation | 2,00 | 4,00 | 3,00 |
| (c) Capital outlay in Union Territories | 6,08 | 9,82 | 9,91 |
| (d) Other items | .. | .. | 24 |
| (e) Less Sale proceeds of Govt. estates | (—)15 | (—)90 | (—)5 |
| TOTAL | 26,10 | 27,20 | 42,63 |

Larger outlays on Govt. residential buildings as also spill over of some works from 1976-77 account for the increase in the Budget 1977-78.

### (vi) Urban Development

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Urban Development | (—)1,87 | (—)2,77 | (—)3,68 |

This head accommodates the gross outlay and recoveries (by sale of plots) on capital account on development of Chandigarh as well as on the scheme of acquisition, development and disposal of land in Delhi. The estimates are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Development of Chandigarh | | | |
| (i) Gross Outlay | 2,59 | 2,86 | 2,86 |
| (ii) Deduct—Recoveries | (—)3,04 | (—)3,55 | (—)4,10 |
| NET | (—)45 | (—)69 | (—)1,24 |
| (b) Acquisition, development and disposal of land in Delhi. | | | |
| (i) Gross Outlay | 10,00 | 17,03 | 16,09 |
| (ii) Deduct—Recoveries | (—)11,42 | (—)19,11 | (—)18,53 |
| NET | (—)1,42 | (—)2,08 | (—)2,44 |
| TOTAL | (—)1,87 | (—)2,77 | (—)3,68 |

### (vii) Broadcasting

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Broadcasting | 13,97 | 13,16 | 12,60 |

The estimates under this head relate to capital outlay on studios, transmitters, machinery and equipment, building etc., for All India Radio and Doordarshan. The break up of the estimates is :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) All India Radio | 3,21 | 5,47 | 5,76 |
| (b) Doordarshan | 10,76 | 7,69 | 6,84 |
| TOTAL | 13,97 | 13,16 | 12,60 |

The reduction in the Revised 1976-77 and the Budget 1977-78 under Doordarshan is on account of lower Plan expenditures on transmitters and studios.

### (viii) Social Security and Welfare

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Social Security and Welfare | 6,79 | 7,18 | 7,97 |

Capital outlay on the various schemes for the resettlement of displaced persons as well as on other social security and welfare programmes is accounted for under this head. The details are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Schemes of the Deptt. of Rehabilitation | | | |
| (i) Dandakarnya Development | 3,22 | 3,20 | 3,52 |
| (ii) Rehabilitation Reclamation Organisation. | 97 | 1,41 | 1,41 |
| (iii) Other Rehabilitation Schemes | 1,26 | 1,19 | 1,03 |
| (iv) Investment in Repatriates Cooperative Finance and Development Bank and Rehabilitation Industries Corporation | 42 | 42 | 61 |
| (b) Social Security and Welfare Programme of Delhi Administration. | 11 | 19 | 50 |
| (c) Resettlement of ex-service men in Andaman & Nicobar Islands. | 82 | 79 | 91 |
| (d) Coir Monopoly Scheme of Lakshadweep | (—)1 | (—)2 | (—)1 |
| TOTAL | 6,79 | 7,18 | 7,97 |

*(ix) Other Heads*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Other Heads . . . | 63 | 59 | 94 |

These include capital outlay on Information and Publicity as also on Labour and Employment.

## GENERAL ECONOMIC SERVICES

The details of the provisions under this Section are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Capital outlay on :— | | | |
| (i) Foreign Trade . . | 61 | 88 | 11 |
| (ii) Cooperation . . | 20,97 | 23,46 | 24,01 |
| (iii) Special and Backward Areas . . . | .. | 5,75 | 12,12 |
| (iv) General Financial and Trading Institutions . | 3,63 | 4,94 | (—)45 |
| (v) International Financial Institutions— Economic Services . . . | 2,00 | 1,50 | 13,25 |
| (vi) Other General Economic Services . . | .. | 25 | 35 |
| TOTAL . . . | 27,21 | 36,78 | 49,39 |

*(i) Capital outlay on Foreign Trade*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (i) Capital outlay on Foreign Trade . . . | 61 | 88 | 11 |

Estimates under this head relate to capital expenditure on Kandla Free Trade Zone and Electronics Export Processing Zone at Santacruz, Bombay.

*(ii) Capital Outlay on Cooperation*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Capital Outlay on Cooperation | 20,97 | 23,46 | 24,01 |

The details are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (a) Investment in Debentures of Land Development Banks . . . . | 7,00 | 10,00 | 17,50 |
| (b) Investment in Cooperative Fertilizer Factories . | 13,50 | 13,00 | 6,01 |
| (c) Other items . . . | 47 | 46 | 50 |
| TOTAL . . . | 20,97 | 23,46 | 24,01 |

(a) Increase in the Revised 1976-77and the Budget 1977-78 is on account of investments in special debentures of Land Development Banks issued for promoting irrigation facilities.

(b) Budget 1977-78 provides for investment of Rs. 6.00 crores in Phulpur Fertilizer Factory and Rs. 1 lakh for the Phosphoric Acid Plant, Kandla.

*(iii) Capital outlay on Special and Backward Areas.*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Capital outlay on Special and Backward Areas. . | .. | 5,75 | 12,12 |

The details are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (1) Investment in North Eastern Agricultural Marketing Corporation . . | .. | .. | 12 |
| (2) Investment in North Eastern Electric Power Corporation Ltd. . . | ..* | 5,50 | 12,00 |
| (3) Investment in North Eastern Handicraft and Handloom Development Corporation. . . . | .. | 25 | .. |
| TOTAL . . . | .. | 5,75 | 12,12 |

*Provision of Rs. 5.5 crores was included in Budget 1976-77 in the section "Water and Power Development Services."

(iv) *Investment in General Financial and Trading Institutions*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Investment in General Financial and Trading Institutions . . . | 3,63 | 4,94 | (—)45 |

The details of the estimates are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Tea Trading Corporation of India . . | 51 | 56 | 35 |
| Regional Rural Banks | 3,12 | 4,38 | 1,25 |
| *Less* Redemption proceeds of preference shares of General Insurance Corporation . . | .. | .. | (—)2,05 |
| TOTAL . . . | 3,63 | 4,94 | (—)45 |

TEA TRADING CORPORATION OF INDIA—

Provision of Rs. 26 lakhs was made last year to cover accounting adjustment for the transfer of the Pathani Tea Estates, now owned by Government, to the Tea Trading Corporation of India against issue of equity shares by the Corporation in favour of Government . Absence of similar provision in 1977-78 explains the decrease in the Budget.

REGIONAL RURAL BANKS—

The scheme was introduced in October, 1975 to provide credit to the needy farmers, agricultural labourers, small entrepreneurs, etc. in rural areas. Fifty percent of the issued capital, amounting to Rs. 25 lakhs, of each such Rural Bank is to be subscribed by the Central Government. The estimates against this item are for Central Government's subscriptions to the issued capital of such Banks.

(v) *Investment in International Financial Institutions*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Investment in International Financial Institutions . | 2,00 | 1,50 | 13,25 |

The increase in the Budget 1977-78 is due to the provisions of Rs. 8.75 crores and Rs. 3 crores for instalments of subscriptions towards the increase in the capital stock of the Asian Development Bank and the International Finance Corporation.

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (vi) Other General Economic Services . . . | .. | 25 | 35 |

The provision in the Revised 1976-77 is for investment in Trade Fair Authority of India. The provision of Rs. 35 lakhs in 1977-78 is for construction of the building for the Indian Institute of Legal Meteorology at Ranchi.

## AGRICULTURE AND ALLIED SERVICES

Estimates included in this Section are for capital outlay on Agriculture and various other allied Services e.g. Minor Irrigation, Animal Husbandry, Dairy Development, Fisheries, etc. The headwise details of the estimates are as under:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (i) Agriculture . . | 11,80 | 74,80 | (—)245,87 |
| (ii) Minor Irrigation, Soil Conservation and Area Development . . | 48 | 45 | 58 |
| (iii) Food and Nutrition . | 6,34 | 16,02 | 16,05 |
| (iv) Animal Husbandry . | 3,13 | 2,65 | 6,36 |
| (v) Dairy Development . | 2,02 | 2,01 | 1,40 |
| (vi) Fisheries . . . | 1,19 | 1,16 | 7,90 |
| (vii) Forests . . . | 1,57 | 1,60 | 3,75 |
| (viii) Community Development | 1 | .. | .. |
| TOTAL . . . | 26,54 | 98,69 | (—)209,83 |

(i) *Agriculture*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Agriculture . . . | 11,80 | 74,80 | (—)245,87 |

The details of the estimates are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| I. Net Capital Outlay on: | | | |
| (a) Bulk Fertilizer unloading and handling project . . . | 4,95 | 3,79 | 3,50 |
| (b) Construction of food storage godowns . . | 6 | 12 | 6 |
| (c) Construction of fertilizer storage godowns | .. | 15 | 8 |
| (d) Expenditure in Union Territories . . . | 5 | 2 | 4 |
| (e) Other Capital Outlay (Aerial Spraying Unit, Training Scheme for Tractor Operators, Training Institute in Plan Protection, Central Fertilizer Control Laboratory, etc.) . . | 1,32 | 1,38 | 1,14 |
| TOTAL-I . . . | 6,38 | 5,46 | 4,82 |
| II. Investment in:— | | | |
| (a) Central Warehousing Corporation . . | 2,44 | 2,72 | 3,94 |
| (b) State Seeds Corporation. . . . . | 80 | 80 | 2,00 |
| (c) State Farm Corporation | 65 | 65 | 5 |
| (d) State Agro-Industries Corporation . . | 1,50 | 1,50 | 2,00 |
| (e) Other Corporations (Kerala Oil Plantation Limited, Andaman Plantation Corporation, State Cashewnut Corporation etc) . . | 3 | 3 | 1,32 |
| TOTAL-II . . | 5,42 | 5,70 | 9,31 |
| III. Fertilizers imported on Government Account | | | |
| (a) Purchases . . . | 546,36 | 435,00 | 434,14 |
| (b) Recoveries : | | | |
| (i) In respect of stocks on 1st March, 1976 transferred to Food Corporation of India . . . | .. | .. | (—)250,00 |
| (ii) Other recoveries . | (—)546,36 | (—)371,36 | (—)444,14 |
| TOTAL—III . . | .. | 63,64 | (—)260,00 |
| GRAND TOTAL(I to III) | 11,80 | 74,80 | (—)245,87 |

(a) The decrease in the Revised Estimates 1976-77 is due to less provision for import of fertilizers and lower c.i.f. value than anticipated earlier. Budget 1977-78 provides for import of larger quantity of fertilizers than in the previous year but provision remains at the same level due to lower c.i.f. value.

(b) Recoveries during 1976-77 were estimated at Rs. 371.36 crores, leaving a net impact of Rs. 63.64 crores during 1976-77. The Budget 1977-78 assumes adjustment of Rs. 10 crores through larger recoveries against previous year's transactions. In addition, the Budget 1977-78 also assumes recovery from Food Corporation of India of Rs. 250 crores in respect of the stocks of fertilizers purchased earlier out of Govenment funds and transferred to the Corporation on 1st March 1976.

(ii) *Minor Irrigation, Soil Conservation and Area Development.*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Minor Irrigation, Soil Conservation and Area Development | 48 | 45 | 58 |

The estimates under this head relate to capital outlay on minor irrigation works in Union Territories of Delhi and Chandigarh.

(iii) *Food*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Food | 6,34 | 16,02 | 16,05 |

The estimates included under this head are mainly for investment in Food Corporation of India and expenditure on National Sugar Institute. The broad details are : —

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Investment in Food Corporation of India | 5,04 | 14,25 | 13,98 |
| (b) National Sugar Institute | 27 | 28 | 23 |
| (c) Food and Vegetable Products Corporation | 40 | 1 | 1 |
| (d) Agro-Industrial complex | .. | 1 | 10 |
| (e) Bolting Plant | .. | 20 | 10 |
| (f) Other items | 63 | 1,27 | 1,63 |
| TOTAL | 6,34 | 16,02 | 16,05 |

The increase in Revised 1976-77 in investment in Food Corporation is mainly to enable the Corporation to augment its storage capacity in view of the sizeable increase in stocks of food grains.

(iv) *Animal Husbandry*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Animal Husbandry | 3,13 | 2,65 | 6,36 |

The broad details are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Cattle-cum-Dairy Development Corporation | 1,41 | 1,40 | 2,74 |
| (b) Slaughter Houses Corporation | 50 | 20 | 50 |
| (c) Construction of buildings | 1,03 | 88 | 1,06 |
| (d) Corporation for manufacture of Tetra Pack Containers. | 1 | 1 | 1,50 |
| (e) Sheep and Wool Development Corporation. | 1 | .. | 35 |
| (f) Poultry Corporation of India | .. | .. | 5 |
| (g) National Coop. Eggs and Poultry Marketing Federation | .. | .. | 8 |
| (h) Expenditure in Union Territories | 17 | 16 | 8 |
| TOTAL | 3,13 | 2,65 | 6,36 |

(v) *Dairy Development*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Dairy Development | 2,02 | 2,01 | 1,40 |

Estimates for 1977-78 under this head include Rs. 1.25 crores for purchase of machinery and equipment for Delhi Milk Scheme.

(vi) *Fisheries*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Fisheries | 1,19 | 1,16 | 7,90 |

Broad details are as under :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Marine Fisheries | 33 | 29 | 3,29 |
| (b) Scheme for transport of fish by Rail | 40 | 40 | 1,40 |
| (c) Central Fisheries Corporation | 10 | 10 | 15 |
| (d) Central Institute of Fisheries Operatives | 8 | 8 | 1,69 |
| (e) Central Institute of Fisheries Education | 8 | 8 | 20 |
| (f) Establishment of Cold Storage chain | 10 | 10 | 80 |
| (g) Other Items | 10 | 11 | 37 |
| TOTAL | 1,19 | 1,16 | 7,90 |

(vii) *Forests*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of rupees) | |
| Forests | 1,57 | 1,60 | 3,75 |

Estimates under this head are for capital outlay on forest conservation and development, including contributions to State Forest Corporation.

## INDUSTRY AND MINERALS

The estimates under this Section are in respect of capital outlay on:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*i*) Industrial Research and Development | 34 | 31 | 11 |
| (*ii*) Village and Small Industries | 4,29 | 4,16 | 5,62 |
| (*iii*) Machinery and Engineering Industries | 9,38 | 35,99 | 51,53 |
| (*iv*) Petroleum, Chemical and Fertiliser Industries | 385,51 | 389,98 | 390,67 |
| (*v*) Aircraft and Ship Building Industries | 2,57 | 2,20 | 3,79 |
| (*vi*) Tele-communication and Electronics Industries | 1,84 | 1,16 | 3,65 |
| (*vii*) Consumer Industries | 59,81 | 106,24 | 89,39 |
| (*viii*) Atomic Energy Development | 54,64 | 52,15 | 56,63 |
| (*ix*) Mining and Metallurgical Industries | 381,48 | 329,35 | 518,88 |
| (*x*) Other Industries | 67 | 46 | 1,49 |
| (*xi*) Industrial Financial Institutions | 15 | 6 | 10,02 |
| TOTAL | 900,68 | 922,06 | 1131,76 |

(i) *Industrial Research and Development.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Industrial Research and Development | 34 | 31 | 11 |

Estimates for 1976-77 included Rs. 30 lakhs for investment in National Industrial Development Corporation. The Budget provides Rs. 11 lakhs for Capital outlay on Industrial Research and Development.

(ii) *Village and Small Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Village and Small Industries | 4,29 | 4,16 | 5,62 |

The estimates include provisions for capital expenditure in Union Territories (Rs. 1.86 crores in Revised 1976-77 and Rs. 2.30 crores in Budget 1977-78). The balance provisions are for Testing Centres, Tool Rooms and other Small-Scale Industries, Institutes, etc.

(iii) *Machinery and Engineering Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Machinery and Engineering Industries | 9,38 | 35,99 | 51,53 |

The details of the estimates under this head are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*a*) Investment in: | | | |
| Bharat Pumps and Compressors Limited | 2,20 | 1,96 | 94 |
| Hindustan Machine Tools | 1,45 | 1,45 | 1,15 |
| Scooters India Limited | .. | 25 | .. |
| Richardson and Cruddas(1972) Ltd. | .. | .. | 40 |
| Jessop and Company | .. | 2,50 | 3,12 |
| Commercial Vehicle Factory | 10 | .. | .. |
| Garden Reach shipbuilders & Engineers Ltd. | 4,00 | 4,00 | 3,00 |
| Bharat Dynamics Ltd | .. | .. | 5 |
| Praga Tools Ltd | 50 | 2,81 | 56 |
| National Instruments Ltd | 20 | 34 | 17 |
| Hindustan Cables Ltd | 55 | 55 | .. |
| Instrumentation Ltd | 30 | 20 | 45 |
| Bharat Heavy Plates and Vessels Limited | 8 | 7 | .. |
| Burn Standard Company | .. | 8,83 | 6,17 |
| Braithwaite & Co | .. | 10,03 | .. |
| Triveni Structurals Ltd. | .. | 3,00 | .. |
| (*b*) Compensation for takeover of Burn & Co., IndianStandard Wagon Ltd. and Braithwaite & Co. (India) Ltd. | .. | .. | 41,48 |
| (*c*) Other recoveries | .. | .. | (—)5,96 |
| TOTAL | 9,38 | 35,99 | 51,53 |

The major variations in the above estimates are explained below:—

*Bharat Pumps and Compressors Ltd.*—The two projects of the Company, namely Pumps and Compressors Project and Gas cylinder project, are in advance stages and the provision in the Budget 1977-78 is for the balance of the capital outlay on the two projects.

*Jessop & Co.*—Investment of Rs. 2.5 crores in 1976-77 and Rs. 0.93 crore in the Budget 1977-78 is for meeting capital expenditure of the company mainly for manufacture of paper making machinery. The balance of Rs. 2.19 crores of investment in 1977-78 is for conversion of past loans into equity.

*Praga Tools Ltd.*—The increase in the Revised 1976-77 is on account of conversion of past loans to the extent of Rs. 206 lakhs into equity.

*Burn Standard Co.*—Two companies *viz.* Burn & Co. and Indian Standard Wagon Ltd., were nationalised with effect from 1-4-1975 and a new company, Burn Standard Company, incorporated on 1-12-1976. The investment of Rs. 8.83 crores in the Revised 1976-77 includes

Rs. 7.81 crores on account of conversion into equity of past Government loans outstanding from the former companies.

*Braithwaite & Co.*—Braithwaite & Company (India) Ltd. was nationalised with effect from 1-4-1975 and a new Government Company, Braithwaite & Co., Ltd. formed on 1-12-1976. The investment of Rs. 10.03 crores in the Revised 1976-77 includes Rs. 10.00 crores for conversion into equity of past Government loans advanced to the former company.

*Triveni Structurals Ltd.*—The provision of Rs. 3 crores in 1976-77 was for conversion of past Government loans into equity consequent on capital restructuring.

*Payments for takeover of Burn & Co., Indian Standard Wagon Ltd. and Braithwaite & Co. (India) Ltd.* :—The amount payable for acquiring interests of the erstwhile companies—Burn and Company, Indian Standard Wagon Company and Braithwaite and Company (India) Ltd. fixed under the Burn and Company and Indian Standard Wagon Company (Nationalisation) Act, 1976 and the Braithwaite and Company (India) Limited (Acquisition and Transfer of Undertakings) Act, 1976, at Rs. 41.48 crores. Provision has been made for payment of this amount to the Commissioner of Payments in the Budget for 1977-78.

(*iv*) *Petroleum, Chemical and Fertilisers Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Petroleum, Chemical and Fertilisers Industries . . | 385,51 | 389,98 | 390,67 |

The details of the estimates under this head are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (I) *Petroleum & Petro-Chemical Industries*— | | | |
| Oil & Natural Gas Commission . . . . | 67,99 | 77,09 | 213,03 |
| Indian Oil Corpn. . . | 32,25 | 11,00 | 28,36 |
| Bongaigaon Refinery & Petrochemicals Ltd. . . . | 24,27 | 21,33 | 18,17 |
| Hindustan Petroleum Corporation Ltd. . . . | 3,11 | 6,16 | 3,14 |
| Bharat Refineries . . | 9,88 | 8,65 | 7,54 |
| Indian Petro chemicals Corporation Ltd. . . . | 15,00 | 31,00 | .. |
| Petrofils Cooperative Ltd. . | 1 | 1 | 1 |
| Engineers India Ltd. . . | 15 | .. | .. |
| Bitumen Marketing . . | 70 | .. | .. |
| Indo-Burma Petroleum Co. Ltd. . . . . | 40 | .. | .. |
| Bridge & Roof Co. . . | 50 | .. | .. |
| Biecco Lawrie Ltd. . . | 40 | .. | .. |
| Acquisition of Caltex Oil Refining (India) Ltd. . | .. | 9,00 | 5,86 |
| Redemption of Oil India Limited—Debentures . . | .. | (—)1,30 | (—)1,48 |
| TOTAL (I) | 154,66 | 162,94 | 274,63 |
| *II. Chemical Industries.* | | | |
| Indian Drugs and Pharmaceuticals Ltd. . . . | 10,60 | 10,60 | 9,74 |
| Hindustan Antibiotics Ltd. . | 70 | 70 | 1,75 |
| Hindustan Insecticides . | 6,00 | 3,54 | 4,15 |
| Hindustan Organic Chemicals Ltd. . . | 50 | .. | 1,90 |
| TOTAL—II . . | 17,80 | 14,84 | 17,54 |
| *III. Fertilisers Industries.* | | | |
| Fertilizer Corporation of India Ltd. . . . | 111,00 | 111,00 | 87,83 |
| Fertilisers & Chemicals Travancore Ltd. . . . | 1,31 | 1,31 | 8,36 |
| Pyrites, Phsophates and Chemicals Ltd. . . . | 1,47 | 62 | 1,31 |
| National Fertilisers Ltd. . | 99,27 | 99,27 | .. |
| New Fertiliser Plants . . | .. | .. | 1,00 |
| TOTAL—III . . | 213,05 | 212,20 | 98,50 |
| GRAND TOTAL . . | 385,51 | 389,98 | 390,67 |

*Petroleum and Petro-Chemicals Industries.*—The increase of Rs. 8.28 crores in the last year's Revised and Rs. 111.69 crores in the Budget for 1977-78 are attributable to larger investments in Oil and Natural Gas Commission to meet the Commission's capital expenditure on off-shore and on-shore exploration and development activities aimed at increasing domestic production of crude oil and natural gas. The investment in the year 1977-78 is largely to meet capital expenditure on further development of Bombay High including the laying of under-water pipelines for transportation of crude oil and natural gas from off-shore points to on-shore terminals.

The increase in the Revised 1976-77 in investments in Indian Petro-Chemicals Corporation Ltd., due to higher capital expenditure on the Olefins project and down-stream units, is substantially offset by lower investments in Indian Oil Corporation mainly on account of its increased internal resources. The estimates also include Rs. 9.00 crores in the Revised 1976-77 and Rs. 5.86 crores in the Budget 1977-78 for compensation payment against acquisition of Caltex Oil Refining (India) Ltd., and of the assets and liabilities of Caltex (India) Ltd.

*Chemicals Industries*

The fall of Rs. 2.96 crores, in the last year's Revised over that year's Budget Estimates was mainly due to lower capital expenditure of Hindustan Insecticides Ltd. The increase in the Budget for 1977-78 is on account of larger provisions for the capital expenditures of Hindustan Antibiotics Ltd., Hindustan Insecticides Ltd. and Hindustan Organic Chemicals Ltd.

*Fertilisers Industries*

The decrease in the Budget 1977-78 is mainly on account of non-provision for further investments in National Fertilizers Ltd., since the two plants of the

company, at Bhatinda and Panipat are expected to be commissioned in January and July 1978 respectively. The budgetary support in 1977-78 for the residual capital expenditure on the two plants has been provided to the Company in the form of loans. Lower provision in 1977-78 for investments in Fertilizer Corporation of India, due to lower plan outlay, also contributes to the decrease in the Budget Estimates. These decreases are partly offset by larger provision for Fertilizer and Chemicals Travancore Ltd., (Rs. 8.36 crores against Rs. 1.31 crores in the Revised 1976-77) and provision of Rs. 1 crore for new Fertilizer Plants.

(v) *Aircraft and Ship Building Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Aircraft and Ship Building Industries | 2,57 | 2,20 | 3,77 |

The details of the estimates under this head are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (i) Investment in : | | | |
| (a) Hindustan Shipyard | 2,31 | 1,98 | 1,98 |
| (b) Goa Shipyard Ltd. | .. | 11 | 38 |
| (c) New Shipyard | 10 | 2 | 10 |
| (d) Mazagon Dock Ltd. | .. | .. | 1,10 |
| (ii) Capital Outlay on : | | | |
| (a) Central Marine Design and Research Organisation | 16 | 9 | 21 |
| TOTAL | 2,57 | 2,20 | 3,77 |

(vi) *Telecommunication and Electronics Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Telecomunication and Electronics Industries | 1,84 | 1,1 | 3,65 |

The details of the estimates under this head are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (i) Investment in :— | | | |
| (a) Indian Telephone Industries Ltd. | 30 | 30 | 30 |
| (b) Electronics Corpn. of India Ltd.. | 35 | 25 | .. |
| (c) Computer Maintenance Corporation | 30 | 15 | 35 |
| (d) Electronics Trade and Technology Development Corporation | 4 | 5 | .. |
| (e) Bharat Electronics Limited. | .. | .. | 1,50 |
| (f) Complex for production and Research and Development of Semiconductor Devices | 25 | 4 | 49 |
| (g) Public Sector Unit for production of two way Communication Equipment | 1 | .. | .. |
| (h) Telecommunications Consultants (India) Ltd. | .. | .. | 10 |
| (i) Telecommunications Construction Co. Ltd. | .. | .. | 20 |
| Capital Outlay on : | | | |
| (a) National Information Centre | 27 | 27 | 50 |
| (b) National Automation and Control Programme | 10 | 8 | 9 |
| (c) Lands and Buildings of Electronics Complex | 20 | .. | 10 |
| (d) Other Schemes | 2 | 2 | 2 |
| TOTAL | 1,84 | 1,16 | 3,65 |

(vii) *Consumer Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Consumer Industries | 59,81 | 106,24 | 89,39 |

The details of the capital outlay are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| National Textile Corporation. | 25,97 | 71,90 | 33,50 |
| Cotton Corporation of India. | 1,00 | 1,50 | .. |
| Tannery and Footwear Corporation of India | .. | .. | 50 |
| Bharat Leather Corporation of India | 10 | 10 | 54 |
| Cement Corporation of India | 13,00 | 13,00 | 24,60 |
| Hindustan Paper Corpn. | 20,00 | 20,00 | 30,00 |
| Hindustan Salts Ltd. | .. | .. | 25 |
| Credit on account of Transfer of Pathani Tea Estate to the Tea Trading Corporation of India | (—)26 | (—)26 | .. |
| TOTAL | 59,81 | 106,24 | 89,39 |

*National Textile Corporation.*—The Revised 1976-77 includes a sum of Rs. 39.18 crores of Government investment in the National Textile Corporation pursuant to Section 7(1) of the Sick Textile Undertakings (Nationalisation) Act, 1974. The rest of the provisions in the Revised 1976-77 and Budget 1977-78 are for its modernisation outlays.

*Cement Corporation.*—The increase in Budget 1977-78 is for enhanced outlays for company's projects at Neemuch and Akaltara in Madhya Pradesh and Yemaguntala in Andhra Pradesh.

*Hindustan Paper Corporation.*—The increase in the Budget 1977-78 is for projects being set up in Nowgang and Cachar.

(viii) *Atomic Energy Development.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Atomic Energy Development | 54,64 | 52,15 | 56,63 |

The details are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (*i*) Capital Outlay on :— | | | |
| (*a*) Atomic Minerals Division | 17 | 10 | 13 |
| (*b*) Nuclear Fuel Complex | 9,54 | 11,55 | 12,50 |
| (*c*) Fuel Reprocessing Plants | 1,32 | 57 | 81 |
| (*d*) Heavy Water Plants | 40,18 | 36,78 | 41,53 |
| (*ii*) Investment in :— | | | |
| Indian Rare Earth Ltd. | 2,70 | 2,30 | 72 |
| Uranium Corpn. of India. | .. | .. | 18 |
| (*iii*) Other Items | 73 | 85 | 76 |
| TOTAL | 54,64 | 52,15 | 56,63 |

(*ix*) *Mining and Metallurgical Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Mining and Metallurgical Industries | 381,48 | 329,35 | 518,88 |

The details of the estimates under this head are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| *I. Iron and Steel.* | | | |
| Steel Authority of India Ltd. | 121,54 | 116,19 | 160,36 |
| Kudremukh Iron Ore Company Ltd. | 88,50 | 39,11 | 136,97 |
| Acquisition of shares of Indian Iron and Steel Co. Ltd. | .. | 7,35 | .. |
| Investment in Indian Iron & Steel Co. Ltd, | .. | .. | 25,91 |
| Acquisition of Asian Refractories | 10 | 10 | 10 |
| Acquisition of the Refractories Plant of M/s. Assam Sillimanite Ltd. | 1,55 | 1,57 | .. |
| TOTAL (I) | 2,11,69 | 1,64,32 | 323,34 |
| *II. Mines & Minerals.* | | | |
| Bharat Aluminium Co. Ltd. | 3,00 | 3,29 | 41,69 |
| Hindustan Zinc Ltd. | 10,00 | 14,94 | 1,36 |
| Hindustan Copper Ltd. | 7,35 | 8,07 | 7,20 |
| Bharat Gold Mines Ltd. | 9,21 | 9,21 | 93 |
| Transfer of Kolar Gold Mines to Bharat Gold Mines Limited | (—)8,51 | (—)8,51 | .. |
| Mineral Exploration Corporation | 4,00 | 4,00 | 3,50 |
| Sukinda Nickel | 20 | 15 | 20 |
| Acquisition of Metal Corporation of India | .. | 1,98 | .. |
| Mishra Dhatu Nigam Ltd. | 10,00 | 10,00 | 19,00 |
| Coal India Ltd. | 113,79 | 101,46 | 100,71 |
| Neyveli Lignite Corporation | 16,50 | 20,19 | 20,95 |
| Low Temperature Carbonisation Plant | 25 | 25 | .. |
| Advance action for Sixth Plan exploration | 4,00 | .. | .. |
| TOTAL—II | 169,79 | 165,03 | 195,54 |
| GRAND TOTAL | 381,48 | 329,35 | 518,88 |

*I. Iron and Steel*

The decrease in the Revised 1976-77 is mainly on account of lower investments in Steel Authority of India Ltd. (SAIL) and Kudremukh Iron Ore Company Ltd. (KIOCL) on the basis of trend of expenditure on Plan Schemes; this is partly offset by a provision of Rs. 7.35 crores for acquisition of shares of the Indian Iron and Steel Company held by private individuals and companies as well as shares pledged to and held by nationalised banks. The increase in investments in 1977-78 is on account of larger budgetary support required for plan expenditures of KIOCL on Kudremukh Project, that on 4MT expansion phase of Bhilai Steel Plant, investment of Rs. 25.91 crores in Indian Iron and Steel Company and provision of Rs. 13.07 crores for Salem Steel Plant.

*II. Mines and Minerals*

The decrease in the Revised 1976-77 is mainly on account of lower capital expenditure of the Coal India Limited including its subsidiaries, in view of the fall in the demand for coal and accumulation of pit-head stocks. The increase in Budget 1977-78 is mainly due to larger investments in Bharat Aluminium Company Ltd. (BALCO) for capital expenditure on Korba Aluminium Project.

(*x*) *Other Industries.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Other Industries | 67 | 46 | 1,49 |

The details of the estimates are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*a*) Ghazipur Opium Factory | 10 | 5 | 11 |
| (*b*) Neemuch Opium Factory. | 15 | 6 | 27 |
| (*c*) Ghazipur Alkaloid Works | 2 | 2 | 2 |
| (*d*) Neemuch Alkaloid Works | 35 | 32 | 23 |
| (*e*) Artificial Limbs Manufacturing Industries | .. | .. | 76 |
| (*f*) Project for extraction of of Alkaloid from Lanced Poppy Straw | 5 | 1 | 10 |
| TOTAL | 67 | 46 | 1,49 |

(*xi*) *Industrial Financial Institutions.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Industrial Financial Institutions | 15 | 6 | 10,02 |

The Budget 1977-78 provides Rs. 10.00 crores for subscription to the increased share capital of Industrial Development Bank of India (IDBI). The residuary provision is for investment in Delhi Financial Corporation.

## WATER AND POWER DEVELOPMENT

Estimates included under this Section are for:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (i) Water and Power Development Services | 7,00 | 1,38 | 2,90 |
| (ii) Irrigation, Navigation, Drainage and Flood Control Projects. . . . | 12,27 | 11,69 | 14,51 |
| (iii) Power Projects | 118,57 | 107,22 | 169,78 |
| TOTAL . . . | 137,84 | 120,29 | 187,19 |

*(i) Water and Power Development Services.—*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Water and Power Development Services . . | 7,00 | 1,38 | 2,90 |

This head includes estimates of capital outlay for various water and power research stations. The decrease in the Revised 1976-77 and Budget 1977-78 is due to transfer of investment of Rs. 5.50 crores in the North Eastern Electric Power Corporation, provided under this Section in Budget 1976-77, to the Section 'Capital Outlay on Special and Backward Areas'.

*(ii) Irrigation, Navigation, Drainage and Flood Control Project.—*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Irrigation, Navigation, Drainage and Flood Control Project . . . . | 12,27 | 11,69 | 14,51 |

The broad details of the estimates are :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Farakka Barrage Project | | | |
| (i) Farakka Barrage . | 2,17 | 2,11 | 2,84 |
| (ii) Feeder Canal . . | 3,19 | 2,92 | 3,20 |
| (iii) Jangipur Barrage . | 14 | 23 | 33 |
| (b) Dredging operation on Brahamputra . . | 1,04 | 1,00 | 43 |
| (c) Payments to Calcutta Port Trust for corrective works on Bhagirthi Hoogly rivers . . . . | 3,25 | 3,25 | 3,40 |
| (d) Outlay in Union Territories—Delhi . . | 2,27 | 1,97 | 3,31 |
| Dadra and Nagar Haveli. | 21 | 21 | 1,00 |
| TOTAL . . . | 12,27 | 11,69 | 14,51 |

*(iii) Power Projects.—*

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Power Projects . . . | 118.57 | 107.22 | 169,78 |

This head includes estimates of capital outlay on hydro, thermal and nuclear power projects as well as for equity investment in Rural Electrification Corporation. Broad details of these estimates are as under :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| *I. Hydro-electric Power* | | | |
| (1) Salal Hydro Electric Power Project . . | 12,94 | 14,58 | 29,70 |
| (2) Baira-Siul Hydro Electric Power Project . . | 12,83 | 15,90 | 11,84 |
| (3) Kishtwar Hydro Electric Power Project . . | 20 | .. | 1,00 |
| (4) Lower Lagyap Project in Sikkim . . | 1,26 | 3,00 | 3,80 |
| (5) Investments in National Hydro Electric Power Corpn. Limited. . . | 3 | 22,22 | 6,21 |
| (6) Loktak HE Power Project | 5,00 | (—)32,00 | .. |
| TOTAL—I . . . | 32,26 | 23,70 | 52,55 |
| *II. Thermal Power* | | | |
| (1) Badarpur Thermal Power Project . . . | 23,22 | 23,22 | 17,93 |
| (2) Investments in National Thermal Power Corpn Ltd. . . . | 3 | 1,23 | 34,75 |
| TOTAL—II . . | 23,25 | 24,45 | 52,68 |
| III—*Nuclear Power :* | | | |
| (1) Tarapur Atomic Power Station . . . | 3,31 | 3,53 | 2,73 |
| (2) Rajasthan Atomic Power Station . . . | 8,76 | 8,44 | 4,32 |
| (3) Madras Atomic Power Station . . . | 27,67 | 23,17 | 21,80 |
| (4) Narora Atomic Power Station . . . | 13,00 | 14,00 | 22,00 |
| (5) Waste Immobilisation Plant Tarapur . . | 1,40 | 1,25 | 87 |
| (6) Centralised Waste Management Facility, Kalapakkam . . . | 90 | 1,06 | 1,01 |
| TOTAL—III . . | 55,04 | 51,45 | 52,73 |
| IV. Rural Electrification Corpn. . . . | 5,00 | 5,00 | 7,00 |
| V. Other Items . . . | 3,02 | 2,62 | 4,82 |
| GRAND TOTAL . | 118,57 | 107,22 | 169,78 |

The important projects are:—

I. *Hydro-Electric Power*

(1) *Salal Hydro Electric Project.*—This project is expected to supply 345 M.W. power and is scheduled to be commissioned in sixth Plan. The provision has been stepped up from Rs. 14.58 crores in last year's Revised to Rs. 29.70 crores in the Budget 1977-78.

(2) *Baira Siul Hydro Electric Project.*—This project in the Chamba District of Himachal Pradesh will have an installed capacity of 180 M.W. comprising three units. The Revised included Rs. 15.90 crores. The first unit is likely to be commissioned during 1977-78. The Budget 1977-78 provides Rs. 11.84 crores.

(3) *Kishtwar Hydro Electric Project.*—Budget 1977-78 provides Rs. 1 crore for Stage I of this project,located in Jammu and Kashmir. The scheme involves construction of a power station with three generating units of 110 MW each.

(4) *Lower Lagyap Hydro Electric Project.*—Budget 1977-78 provides Rs. 3.80 crores for capital expenditure on this project located in Sikkim State.

(5) *National Hydro Electric Power Corporation:*—The investment of Rs. 22.22 crores in the Revised 1976-77 includes Rs. 20 crores on account of transfer of Loktak Hydro Electric Power Project to the Corporation with effect from 31st December, 1976. The provision of Rs. 6.21 crores for 1977-78 is for capital expenditure on Loktak project.

(6) *Loktak Hydro Electric Project.*—This project, involving construction of barrage across the river Manipur and a power house with two generating units of 35 M.W. each for power supply to north eastern region, has been transferred to the National Hydro Electric Power Corporation; the capital expenditure of Rs. 36 crores incurred departmentally on this project upto 31-12-1976, inclusive of Rs. 4 crores during 1976-77 has accordingly been written back by contra provisions of equity investment and loans to the Corporation.

*II. Thermal Power*

(1) *Badarpur Thermal Power Project.*—The three units (100 M.W. each) of Stage I of the project have already been commissioned. Estimates of capital outlay in the Revised 1976-77 and Budget 1977-78 of Rs. 23.22 crores and Rs. 17.93 crores respectively are for Stage II of the project 210 (MW) to be commissioned in 1977-78. The Budget 1977-78 also includes a token provision of Rs. 1 lakh for the third stage, envisaging installation of an additional unit of 210 MW capacity.

(2) *National Thermal Power Corporation.*—The investment of Rs. 34.75 crores in 1977-78 includes Rs. 33.75 crores for Singrauli Super Thermal Power Station, and related transmission facilities, and Rs. 1 crore for the second super thermal station.

III. *Nuclear Power*

There is an increase of Rs. 8 crores in the Budget 1977-78 for Narora Project. This project consists of 2 units of 220 MW each. The Budget provision for 1977-78 is mainly for procurement of equipment and for civil, electrical and erection works.

IV. *Rural Electrification Corporation.*—The Corporation was set up in 1969 for financing rural electrification schemes and promoting rural electric co-operatives in the country. Concerted efforts have been made to accelerate the pace of rural electrification for energisation of pump-sets and electrification of villages. Budget and Revised 1976-77 include Rs. 5.00 crores each and Budget 1977-78 includes Rs. 7.00 crores for investment in the corporation for providing assistance to State Governments for rural electrification schemes.

## TRANSPORT AND COMMUNICATION

The estimates under this Section are in respect of capital outlay on:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (*i*) Ports, Lighthouses and Shipping | 44,58 | 19,91 | 18,13 |
| (*ii*) Aviation | 10,43 | 13,90 | 17,29 |
| (*iii*) Roads and Bridges | 84,25 | 84,75 | 90,93 |
| (*iv*) Roads and Water Transport Services | 1,90 | 1,51 | 1,54 |
| (*v*) Other Transport and Communication Services | 8,66 | 9,13 | 10,69 |
| TOTAL | 149,82 | 129,20 | 138,58 |

(i) *Ports, Lighthouses and Shipping*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Ports, Lighthouses and Shipping | 44,58 | 19,91 | 18,13 |
| The details are:— | | | |
| (*a*) Mangalore Port | 4,90 | 3,74 | 2,54 |
| (*b*) Tuticorin Port | 5,50 | 4,32 | 4,48 |
| (*c*) Kudremukh Iron Ore Project—Port facilities | 10,00 | 2,70 | 5,50 |
| (*d*) Construction of landing facilities and Jetties (including Central Dredging Organisation) | | | |
| Gross | 18,00 | 19,03 | 9,74 |
| Recoveries | (—)49 | (—)1,54 | (—)1,36 |
| Transfer of equipment to Dredging Corporation of India | .. | (—)12,51 | (—)17,50 |
| NET | 17,51 | 4,98 | (—)9,12 |
| (*e*) Investment in Dredging Corpn. of India Ltd. | .. | .. | 8,16 |
| (*f*) Union Territories of Lakshadweep and Andaman Nicobar Islands | 1,69 | 1,90 | 1,73 |
| (*g*) Lighthouses and Light ships | 4,48 | 2,11 | 4,69 |
| (*h*) Other Items | 50 | 16 | 10 |
| TOTAL | 44,58 | 19,91 | 18,13 |

The fall in the Revised is mainly on account of transfer of equipment worth Rs. 12.51 crores to the Dredging Corporation of India set up to take over and operate the dredgers of the Central Dredging Organisation, and lower capital expenditure on port facilities in connection with the Kudremukh Iron Ore Project.

(ii) *Aviation.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Aviation . . . . | 10,43 | 13,90 | 17,29 |

Budget estimates under this head provide for capital outlay on aeronautical communication and navigational facilities as well as on construction of buildings and runways at airports. The increase in the Budget 1977-78 is mainly on account of purchase of machinery and equipment and construction of building etc. for Aeronautical communcation and other services.

(iii) *Roads and Bridges.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Roads and Bridges . . | 84,25 | 84,75 | 90,93 |

The capital expenditure on the construction of roads and bridges is brought to account under this head. The details are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*a*) National Highways and Strategic and Border Roads . . . | 82,83 | 83,71 | 88,68 |
| (*b*) Investment in Indian Road Const. Corpn. . . | .. | .. | 25 |
| (*c*) Capital Outlay in Union Territories . | 1,42 | 1,04 | 1,88 |
| (*d*) Other items. . . | .. | .. | 12 |
| TOTAL . . . | 84,25 | 84,75 | 90,93 |

(iv) *Road and Water Transport Services.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Road and Water Transport Services . . . . | 1,90 | 1,51 | 1,54 |

The details of the estimates are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*a*) Water Transport : | | | |
| Investment in Central Inland Water Corpn. . | 1,75 | 1,34 | 1,12 |
| (*b*) Outlay in Union Territories— | | | |
| Chandigarh. . . | 15 | | 30 |
| Andaman & Nicobar Islands . . . | .. | 2 | 2 |
| (*c*) Other items . . | .. | .. | 10 |
| TOTAL . . . | 1,90 | 1,51 | 1,54 |

(v) *Other Transport and Communication Services.*—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Other Transport and Communication Services . . | 8,66 | 9,13 | 10,69 |

The estimates under this head provide for construction and development of overseas communications facilities including Satellite projects and development of tourism. The details of the provisions are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (*a*) Overseas Commun. Services . . . . | 7,00 | 7,20 | 8,19 |
| (*b*) Tourism . . . | 1,65 | 1,85 | 2,46 |
| (*c*) Miscellaneous . . | 1 | 8 | 4 |
| TOTAL . . . | 8,66 | 9,13 | 10,69 |

Budget 1977-78 includes Rs. 95 lakhs for investment in India Tourism Development Corporation and Rs. 151 lakhs for development of tourist centres.

## CAPITAL ACCOUNT OF RAILWAY

The details are given in Railway Budget.

## CAPITAL ACCOUNT OF POSTS AND TELEGRAPHS

The details are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| I. *Gross Expenditure :* | | | |
| (*a*) Postal Services . . | 4,98 | 6,00 | 9,86 |
| (*b*) Telecommn. Services . | 188,60 | 208,54 | 307,07 |
| (*c*) Stores and Manufacture Suspense . | 18,50 | 18,50 | 29,65 |
| TOTAL GROSS . . | 212,08 | 233,04 | 346,58 |

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| II. *Less :* | | | |
| (*i*) Receipts and Recoveries on Capital A/c. . | 23,71 | 24,62 | 25,79 |
| (*ii*) Amount met from Advance rentals under Own Your Telephone and other schemes . | 55,00 | 20,00 | 21,00 |
| (*iii*) Amount met from Capital Reserve Fund . | 44,10 | 96,34 | 166,86 |
| (*iv*) Depreciation on Historical Costs transferred from Revenue . | 38,30 | 38,02 | 45,78 |
| (*v*) Contribution towards Capital expenditure from Revenue . . | 37,02 | 37,30 | 44,80 |
| TOTAL . . . | 198,13 | 216,28 | 304,23 |
| Net Capital Outlay . . | 13,95 | 16,76 | 42,35 |

## LOANS AND ADVANCES

Broad details of the estimates of loans and advances under various heads are as under:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| Loans for : | | | |
| (*i*) Social & Community Services . . . | 20,51 | 24,07 | 24,14 |
| (*ii*) Economic Services . | 1512,47 | 1765,41 | 1668,31 |
| Loans to : | | | |
| (*iii*) State Governments . | 1403,12 | 1468,96 | 1751,34 |
| (*iv*) Union Territories (with Legislatures) . | 32,63 | 34,39 | 45,44 |
| (*v*) Foreign Governments . | 374,90 | 257,70 | 252,22 |
| (*vi*) Government Servants . | 46,97 | 75,80 | 57,93 |
| Loans for : | | | |
| (*vii*) Miscellaneous purposes | 17 | 18 | 1,37 |
| TOTAL : LOANS AND ADVANCES | 3390,77 | 3626,51 | 3800,75 |

(*i*) *Loans for Social and Community Services.*— The services coming under this category include Education, Scientific Services and Reasearch, Sanitation and Water Supply, Housing etc. The details are:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (*a*) *Educations, Art and Culture :* | | | |
| (1) Non-Government educational and other institutions for Plan purposes . . . | 46 | 44 | 80 |
| (2) National Centre for performing arts . . | 1,00 | 1,00 | 75 |
| TOTAL . . . | 1,46 | 1,44 | 1,55 |
| (*b*) *Scientific Services and Research :* | | | |
| (1) Institutions engaged in Research and Development in Electronics | 44 | 83 | 2,06 |
| (2) National Research Development Corporation . . . . | 26 | 26 | 13 |
| (3) Central Electronics Ltd . . . . | 25 | 25 | 50 |
| TOTAL . . . | 95 | 1,34 | 2,69 |
| (*c*) *Family Planning :* Hindustan Latex Ltd. . | 10 | 10 | 14 |
| (*d*) *Public Health, Sanitation and Water Supply :* Local Bodies in Delhi . | 12,38 | 12,38 | 12,89 |
| (*e*) *Housing :* Local Bodies and individuals for various schemes of slum clearance housing etc. . . | 2,39 | 3,58 | 3,77 |
| (*f*) *Urban Development* . | .. | 16 | 62 |
| (*g*) *Information and Publicity* . . . | 4 | .. | .. |
| (*h*) *Social Security and Welfare :* | | | |
| Rehabilitation of displaced persons | | | |
| (1) Rehabilitation Industries Corporation . | 25 | 85 | 75 |
| (2) Repatriates Co-operative Finance and Development Bank . . | 1,48 | 30 | .. |
| (3) Other items . . | 88 | 76 | 1,31 |
| TOTAL . . . | 2,61 | 1,91 | 2,06 |
| (*i*) *Other Social and Community Services :* | | | |
| (1) Dock Labour Boards | 54 | 3,10 | 40 |
| (2) Social and Community Services in Andaman and Nicobar Islands . | 4 | 6 | 2 |
| TOTAL . . . | 58 | 3,16 | 42 |

(*ii*) *Loans for Economic Services.*—Broad particulars of the loans of which estimates stand included under this head are as follows :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (*a*) *Co-operation :* | | | |
| (1) National Co-operative Development Corporation . . . . | 10,76 | 12,84 | 13,30 |
| (2) Loans to other Co-operatives . . . | 3,69 | 3,72 | 4,26 |
| TOTAL . . | 14,45 | 16,56 | 17,56 |

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| *(b) General Financial and Trading Institutions :* | | | |
| Tea Trading Corporation of India | .. | 20 | .. |
| *(c) Other General Economic Services* | | | |
| Trade Fair Authority of India | .. | .. | 25 |
| *(d) Agriculture:* | | | |
| (1) Central Warehousing Corporation | 1,50 | 1,50 | 3,00 |
| (2) H.A.L. for manufacturing Aircraft for Plant Protection spraying | 25 | 25 | 25 |
| (3) State Farms Corporation | 65 | 65 | 5 |
| (4) Other items | 9 | 37 | 96 |
| TOTAL | 2,49 | 2,77 | 4,26 |
| *(e) Minor Irrigation:* | | | |
| Soil Conservation and Area Development Soil Conservation | 3 | 1 | 1 |
| *(f) Food and Nutrition:* | | | |
| (1) Food Corporation of India | 12,04 | 28,81 | 18,42 |
| (2) Modern Bakeries Ltd. | 1,13 | 35 | 1,56 |
| TOTAL | 13,17 | 29,16 | 19,98 |
| *(g) Animal Husbandry :* | 1 | .. | 12 |
| *(h) Dairy Development* | | | |
| Indian Dairy Corporation | 6 | 6 | 3,48 |
| Municipal Corporation of Delhi | .. | 2,00 | 1,35 |
| TOTAL | 6 | 2,06 | 4,83 |
| *(i) Fisheries:* | | | |
| (1) Central Fisheries Corporation Ltd. | 10 | 10 | 10 |
| (2) Shipping Development Fund Committee for acquisition of Fishing Trawlers | 40 | 1,41 | 6 00 |
| (3) Other items | 1 | .. | .. |
| TOTAL | 51 | 1,51 | 6,10 |
| *(j) Community Development* | 2 | 2 | 2 |
| *(k) Agricultural Finance:* | | | |
| Agricultural Refinance Corporation and Development | 65,00 | 90,00 | 77,00 |
| *(l) Industrial Research and Development* | 1 | 6 | 6 |
| *(m) Village and Small Industries:* | | | |
| (1) National Small Industries Corporation | 2,70 | 2,30 | 1,73 |
| (2) Khadi and Village Industries Commission | 27,50 | 30,00 | 30,56 |
| (3) Development of small scale industries in Union Territories | 69 | 84 | 2,09 |
| (4) Central Silk Board | 1 | 47 | 1 |
| (5) Small Industries Extension Training Institute | .. | .. | 21 |
| (6) Coir Board | .. | 2 | 3 |
| (7) Institute for Design of Electrical Measuring Instruments | 2 | 2 | 2 |
| TOTAL | 30,92 | 33,65 | 34,65 |
| *(n) Machinery and Engineering Industries:* | | | |
| (1) Hindustan Cables Ltd. | .. | 30 | .. |
| (2) Instrumentations Ltd. | 36 | 50 | 85 |
| (3) Bharat Ophthalmic Glass Ltd. | 10 | 40 | 30 |
| (4) Garden Reach Shipbuilders & Engineers Ltd. | .. | 2,00 | 3,00 |
| (5) Triveni Structurals Ltd. | 94 | 44 | .. |
| (6) Praga Tools Ltd. | .. | .. | 49 |
| (7) Bharat Dynamics Ltd. | 40 | 40 | 20 |
| (8) Hindustan Machine Tools Ltd. | 4,05 | 5,87 | 1,00 |
| (9) Bharat Pumps and Compressors Ltd. | 4,15 | 3,90 | 2,26 |
| (10) Scooters India Limited | 1,08 | 1,08 | 1,00 |
| (11) Machine Tools Corporation of India | 2,04 | .. | .. |
| (12) Mining and Allied Machinery Corporation | .. | .. | 2,11 |
| (13) Heavy Engineering Corporation | 1,70 | 2,12 | 2,43 |
| (14) Bharat Heavy Plates and Vessels Ltd. | 3,50 | 4,20 | 4,79 |
| (15) Jessop & Co. | 50 | .. | 4,63 |

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | (In lakhs of Rupees) | | |
| (16) Richardson & Cruddas (1972) Ltd. | 1,41 | 1,34 | 1,73 |
| (17) Implementation of Science and Technology Plan | 19 | 14 | 35 |
| (18) National Instruments Ltd. | 77 | 60 | 1,18 |
| (19) Braithwaite & Co. (India) Ltd. | 11,19 | 3,65 | .. |
| (20) Braithwaite & Co. | .. | 5,48 | 20 |
| (21) Gresham & Craven of India Ltd. | 57 | 63 | 52 |
| (22) Bharat Heavy Electricals Ltd. | 37,49 | 37,48 | 39,65 |
| (23) Britania Engineering Works | 65 | 75 | 66 |
| (24) Arthur Butler & Co. | 87 | 1,04 | 84 |
| (25) Burn & Company | 7,08 | 3,00 | .. |
| (26) Indian Standard Wagon | 1,50 | 50 | .. |
| (27) Andrew yule & Co. | 10 | 85 | 10 |
| (28) Bharat Earth Movers | .. | .. | 2,70 |
| (29) Burn Standard Co. Ltd. | .. | 15,67 | 5,41 |
| (30) Other items | 1 | .. | 1 |
| TOTAL | 80,65 | 92,34 | 76,41 |
| (o) *Petroleum, Chemical and Fertiliser Industries* | | | |
| (1) Oil and Natural Gas Commission | 5,30 | 36,54 | 12,22 |
| (2) Indian Petro-chemicals Corporation Ltd. | 65,60 | 57,80 | 68,52 |
| (3) Cochin Refineries | 3 | 3 | .. |
| (4) Indian Oil Corporation | 32,25 | 11,00 | 28,36 |
| (5) Oil India Ltd. | 28,28 | 35,05 | 11,97 |
| (6) Bitumen Marketing Corporation | 30 | .. | .. |
| (7) Indo-Burma Petroleum Company | 38 | .. | .. |
| (8) Pyrites, Phosphates and Chemicals Ltd. | 1,53 | 2,44 | 1,16 |
| (9) Fertilizer Corporation of India Ltd. | 118,80 | 205,76 | 183,72 |
| (10) Fertilizers and Chemicals, Travancore Ltd. | 50,97 | 49,98 | 49,72 |
| (11) Indian Drugs and Pharmaceuticals Ltd. | 13,20 | 15,18 | 15,58 |
| (12) Hindustan Antibiotics Ltd. | 1,82 | 3,14 | 2,29 |
| (13) National Fertilizers Ltd. | 71,78 | 75,78 | 80,00 |
| (14) Hindustan Insecticides | .. | .. | 1,38 |
| (15) Smith Stanistreet Co, Ltd. | .. | .. | 50 |
| (16) Bridge Roof & Co. | 1,00 | 3,30 | 1,50 |
| (17) Biecco Lawrie Ltd. | 30 | 1,21 | 1,24 |
| (18) Hindustan Petroleum Corporation | .. | 2,41 | .. |
| TOTAL | 391,54 | 499,62 | 458,16 |
| (p) *Aircrafts and Ship Building Industries* | | | |
| (1) Hindustan Aeronautics Ltd. | 5,71 | 5,71 | 10,00 |
| (2) Mazagon Dock Ltd. | 5,50 | 5,50 | 2,90 |
| (3) Goa Shipyard | 65 | 65 | .. |
| (4) Cochin Shipyard | 23,50 | 15,00 | 18,50 |
| (5) Hindustan Shipyard | 26 | 30 | 25 |
| TOTAL | 35,62 | 27,16 | 31,65 |
| (q) *Telecommunication and Electronics Industries* : | | | |
| (1) Bharat Electronics Ltd. | 1,75 | 1,50 | .. |
| (2) Indian Telephone Industries Ltd. | 8,06 | 6,42 | 11,22 |
| (3) Electronics Corporation of India | 2,15 | 2,25 | 1,00 |
| (4) Electronic Trade and Technology, Development Corporation | 4 | 5 | .. |
| (5) Computer Maintenance Corporation | 30 | 15 | 35 |
| (6) Public Sector Unit for production of two-way Communication equipment | 1 | .. | .. |
| (7) Complex for Production, Research and Development of semi-conductor devices | 25 | 4 | 49 |
| TOTAL | 12,56 | 10,41 | 13,06 |
| (r) *Consumer Industries* : | | | |
| (1) National Textiles Corporation | .. | 34,77 | 18,48 |
| (2) Tannery and Footwear Corporation of India | 3,28 | 4,09 | 4,30 |
| (3) NEPA Mills | 1,86 | 3,36 | 3,04 |
| (4) Hindustan Photo Films Manufacturing Co. Ltd. | 60 | 50 | .. |
| (5) Tea, Coffee and Cardamom Board | 2,27 | 1,60 | 2,71 |
| (6) Jute Corporation | 1,00 | 2,00 | .. |
| (7) Hindustan Paper Corporation | 16,49 | 10,40 | 31,41 |
| (8) Cement Corporation | 6,70 | 6,70 | 8,20 |
| (9) Hindustan Salts Ltd. | 15 | 50 | 25 |
| (10) Other Items | 2 | 7 | 5 |
| TOTAL | 32,37 | 63,99 | 68,44 |

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (s) *Mining and Metallurgical Industries :* | | | |
| (1) Steel Authority of India Ltd | 179,85 | 199,71 | 183,33 |
| (2) Neyveli Lignite Corporation | 16,50 | .. | 20,94 |
| (3) Coal India Ltd. | 112,97 | 141,55 | 141,02 |
| (4) Singareni Collieries Ltd. | 10,68 | 11,15 | 9,96 |
| (5) Hindustan Copper Ltd. | 7,00 | 7,00 | 7,21 |
| (6) Bharat Aluminium Co. Ltd. | 43,33 | 34,05 | .. |
| (7) Hindustan Zinc | 14,29 | 19,24 | 1,35 |
| (8) Bharat Gold Mines Ltd. | 1,85 | 3,24 | 2,03 |
| (9) Indian Rare Earths Ltd. | 2,75 | 3,14 | 73 |
| (10) Indian Iron and Steel Co. | 23,25 | 33,14 | 7,00 |
| (11) Other items. | 2 | 13 | 6 |
| TOTAL | 412,49 | 452,35 | 373,63 |
| (t) *Other Industries* | | | |
| Artificial Limbs Corporation | .. | 40 | .. |
| (u) *Industrial Financial Institutions* | | | |
| (1) Industrial Development Bank of India | 12,20 | 9,65 | 22,00 |
| (2) Industrial Credit Investment Corporation of India | 28 | 28 | 40 |
| (3) Industrial Finance Corporation of India | 36 | 37 | 45 |
| (4) Industrial Reconstruction Corporation of India | 2,50 | 2.50 | 5,00 |
| TOTAL | 15,34 | 12,80 | 27,85 |
| (v) *Generation, Transmission and Distribution of Power* | | | |
| (1) Rural Electrification Corporation | 64,00 | 65,19 | 103,49 |
| (2) Damodar Valley Corporation for Inter-State Transmission lines | 3,60 | 3,60 | 2,60 |
| (3) Bharat Heavy Electricals Ltd. | .. | 4,50 | .. |
| (4) National Hydro-Electric Corporation of India Ltd. | .. | 16,00 | .. |
| (5) Andhra Pradesh State Electricity Board. | .. | .. | 12 |
| (6) Local Bodies in Delhi | 13,72 | 14,22 | 17,35 |
| TOTAL | 81,32 | 103,51 | 123,56 |

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (w) *Ports and Shippings* | | | |
| (1) Major Port Trust. | 62,60 | 66,51 | 55,04 |
| (2) Dredging Corporation | .. | 12,51 | 9,34 |
| (3) Shipping Development Fund Committee | 70,00 | 87,42 | 84,00 |
| TOTAL | 132,60 | 166,44 | 148,38 |
| (x) *Civil Aviation:* | | | |
| International Airports Authority of India | 1,42 | 74 | 1,72 |
| (y) Roads and Bridges | .. | 7 | 20 |
| (z) *Rural and Water Transport Services :* | | | |
| (1) Central Road Transport Corporation Ltd. | 26 | 2,05 | 8 |
| (2) Delhi Transport Corporation | 7,50 | 2,86 | 4,10 |
| (3) Central Inland Water Transport Corporation | 3,05 | 3,04 | 1,08 |
| TOTAL | 10,81 | 7,95 | 5,26 |
| (za) *Tourism* | | | |
| (1) India Tourism Development Corporation Ltd. | 69 | 69 | 95 |
| (2) Hotel Development | 1,90 | 1,62 | 1,91 |
| (3) Tourist Transport Operators | 3 | 12 | 3 |
| (4) NDMC | .. | 1,50 | 1,50 |
| (5) Delhi Tourism Development Corporation | .. | 75 | 89 |
| TOTAL | 2,62 | 4,68 | 5,28 |
| (zb) *Loans to* Railway Funds | 176,46 | 146,95 | 169,87 |
| (zc) *Loans to* Posts & Telegraph Funds | .. | .. | .. |

(iii) *Loans and Advances to State Governments.*—

The broad purposes of the loans to State Governments for which provision has been included in the estimates are as follows:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) *Plan purposes :* | | | |
| (1) State Plan Schemes | 785,14 | 798,55 | 919,49 |
| (2) Central and Centrally Sponsored Schemes | 97,78 | 104,67 | 144,06 |
| (3) Plan Scheme of North Eastern Council. | 69 | 61 | 90 |
| TOTAL—Loans to States for Plan purposes | 883,61 | 903,83 | 1064,45 |

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (b) *Non-Plan purposes :* | | | |
| (1) Fertiliser and other Agricultural inputs . | 75,00 | 96,50 | 75,00 |
| (2) Loans against net collections of Small Savings . . . | 280,00 | 285,36 | 290,00 |
| (3) Pre-1974 arear Assistance towards relief on damage caused by natural calamities . | 2,00 | .. | 2,00 |
| (4) Ways and Means advances . . . | 150,00 | 150,00 | 300,00 |
| (5) Other purposes . | 12,51 | 33,27 | 19,89 |
| TOTAL—Loans to States for non-Plan purposes | 519,51 | 565,13 | 686,89 |
| GRAND TOTAL—Loans and advances to State Governments . . | 1403,12 | 1468,96 | 1751,34 |

(iv) *Loans and Advances to Union Territories (with Legislature).*—The estimates coming under this category are for payment of loans to the Union Territories of Goa, Daman and Diu, Pondicherry, Mizoram and Arunachal Pradesh who have their separate Consolidated Funds. Apart from loans for certain Central and Centrally-sponsored Plan Schemes executed by these Union Territories, the estimates are mainly for loans to cover their gaps in Capital Account, both for Plan as well as non-Plan purposes. Taking all these purposes together, payments of loans to these Union Territories have been included as follows :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| Plan Purposes . . . | 23,28 | 23,73 | 30,98 |
| Non-Plan Purposes . . | 9,35 | 10,66 | 14,46 |
| TOTAL . | 32,63 | 34,39 | 45,44 |

(v) *Advances to Foreign Governments.*—The estimates comprise the following :—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Loans by Ministry of Commerce for Technical Credits towards export Promotion . . . | 353,00 | 230,65 | 225,50 |
| (b) Loans by Ministry of External Affairs to Bangladesh, Bhuttan and Sri Lanka . . . | 10,75 | 10,75 | 6,41 |
| (c) Loans by the Ministry of Finance to Ceylon, Nepal, Mauritius, Tanzania etc. . . | 8,15 | 15,80 | 16,31 |
| (d) Loans by Ministry of Chemicals and Fertilizers to Sri Lanka for Fertiliser Project . | 3,00 | 50 | 4,00 |
| TOTAL—Loans to Foreign Governments . | 374,90 | 257,70 | 252,22 |

(vi) *Loans to Government Servants.*—Estimates under this head include payment of advances to Central Government employees for House Building, Purchase of conveyances and food grains as well as for festival advances and for advances of salary to provide relief of distress caused by natural calamities.

(vii) *Loans for Miscellaneous purposes.*—The estimated loans coming under this category are as follows:—

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| | | (In lakhs of Rupees) | |
| (a) Departmental Canteens and Employees Co-operative Societies . | 3 | 5 | 24 |
| (b) Andhra Scientific Co. Ltd. . . . . | 10 | 10 | 10 |
| (c) Regimental and other loans . . . | 4 | 3 | 3 |
| (d) National Building Construction Corporation . | .. | .. | 1,00 |
| TOTAL—Loans for Miscellaneous purposes . | 17 | 18 | 1,37 |

## DEBT POSITION OF THE GOVERNMENT OF INDIA

The outstanding Public Debt of the Government of India was placed at Rs. 22744.77 crores at the end of 1976-77 and is estimated to be Rs. 25732.88 crores at the end of 1977-78, as shown below :—

| | As on 31st March 1977 | As on 31st March 1978 |
|---|---|---|
| | (In crores of Rupees) | |
| Internal Debt | 14522.31 | 16616.39 |
| External Debt | 8222.46 | 9116.49 |

'Internal Debt' comprises loans raised in the open market, Compensation and other Bonds, Prize Bonds, 15-Year Annuity Certificates. It also includes borrowings of a temporary nature viz., treasury bills issued to Reserve Bank, State Governments, commercial banks and other parties, special borrowings against Foreign Exchange Reserves as well as non-negotiable, non-interest bearing securities issued to International financial institutions like the International Monetary Fund, International Bank for Reconstruction and Development, International Development Association and Asian Development Bank. An analysis of the public debt outstanding at the beginning of the First Five Year Plan and at the close of Second, Third and Fourth Five Year Plans and that estimated to be outstanding at the close of 1976-77 and 1977-78 is given in Statement VI. The amounts outstanding exhibit the liability of Government as represented by the face value of the outstanding debt.

In addition, Government is liable to repay the outstandings against the various Small Savings Schemes, Provident funds, deposits under the Special Deposit Schemes and Income Tax Annuity Deposit Schemes, depreciation and other interest bearing reserve funds of departments like Railways and Posts and Telegraphs; and certain other deposits like deposits of Income-tax, Super-tax etc., deposits of Local Funds and civil deposits. Details of such total liabilities are also shown in Statement VI.

Statement VII shows the outstanding liabilities in relation to the purposes on which the money raised by Government has been utilised.

STATEMENT NO. VI

*Liabilities of the Central Government*

*As at the end of*

(In crores of Rupees)

| | 1950-51 | 1960-61 | 1965-66 | 1973-74 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|
| A. *Internal Debt* | | | | | | |
| I. Market Loans (Vide Appendix A) | 1438.46 | 2555.72 | 3417.28 | 5851.45 | 7926.58 | 8926.33 |
| II. Market Loans in course of repayment | 6.49 | 22.73 | 33.72 | 54.19 | 63.42 | 63.42 |
| III. Treasury Bills | 358.02 | 1106.29 | 1611.82 | 4384.30 | 5389.94 | 5472.60 |
| IV. Compensation & other Bonds | .. | 19.08 | 15.13 | 86.74 | 126.40 | 125.82 |
| V. Special Floating Loans | 212.60 | 274.18 | 340.70 | 730.47 | 1015.97 | 1228.22 |
| VI. Treasury Deposits receipts & other Floating Loans | 6.73 | .. | .. | .. | .. | .. |
| VII. Special Borrowing against Foreign exchange Reserves | .. | .. | .. | .. | .. | 800.00 |
| Total Internal Debt | 2022.30 | 3978.00 | 5418.65 | 11107.15 | 14522.31 | 16616.39 |
| B—*External Debt* | 32.03 | 760.96 | 2590.62 | 4824.23 | 8222.46 | 9116.49 |
| Total Public Debt. | 2054.33 | 4738.96 | 8009.27 | 16931.38 | 22744.77 | 25732.88 |
| C—Oil Credits etc. | .. | .. | .. | .. | 492.68 | 616.21 |
| D—*Small Savings Schemes* | 336.87 | 969.99 | 1538.21 | 3274.44 | 4355.44 | 4780.89 |
| E—*Other Provident Fund etc.* | | | | | | |
| 1. State Provident Fund | 95.05 | 289.14 | 527.02 | 1119.40 | 1692.80 | 1948.37 |
| 2. Public Provident Fund | .. | .. | .. | 15.76 | 44.47 | 56.47 |
| 3. Other Account | 16.10 | 21.82 | 133.09 | 187.73 | 1356.27 | 1864.33 |
| 4. P. L. 480 Deposits | .. | 240.41 | 561.48 | .. | .. | .. |
| TOTAL—Other Provident Funds etc. | 111.15 | 551.37 | 1221.59 | 1322.89 | 3093.54 | 3869.17 |
| F. *Reserve Funds and Deposits :* | | | | | | |
| (*a*) Bearing interest | 260.85 | 142.19 | 275.03 | 435.22 | 854.68 | 865.78 |
| (*b*) Not bearing interest | 102.20 | 141.73 | 285.02 | 2303.06 | 2056.70 | 2089.31 |
| TOTAL—Reserve Funds and Deposits | 363.05 | 283.92 | 560.05 | 2738.28 | 2911.38 | 2955.09 |
| Total Liabilities | 2865.40 | 6544.24 | 11329.12 | 24266.99 | 33597.81 | 37954.24 |
| Amount due from Pakistan on account of her share of pre-partition debt (approx.) | —300.00 | —300.00 | —300.00 | —300.00 | —300.00 | —300.00 |
| Net-Liabilities of the Central Government | 2565.40 | 6244.24 | 11029.12 | 23966.99 | 33297.81 | 37654.24 |
| Excess of Capital Outlay and Loans over Liabilities | .. | .. | 935.11 | 1679.29 | 3472.16 | 3393.45 |
| | 2565.40 | 6244.24 | 11964.23 | 25646.28 | 36769.97 | 41047.69 |

## STATEMENT VII

*Capital Investments and Loans by the Central Government*

As at the end of

(In crores of Rupees)

| | 1950–51 | 1960–61 | 1965–66 | 1973–74 | Revised 1976–77 | Budget 1977–78 |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| A—*Capital Outlay* | | | | | | |
| 1. General Services | 496.74 | 956.10 | 1700.61 | 3629.78 | 3968.69 | 4487.31 |
| (i) Defence Services | 260.93 | 454.34 | 874.13 | 1992.56 | 2646.37 | 2921.64 |
| (ii) Other General Services | 235.81 | 501.76 | 826.48 | 1637.22 | 1322.32 | 1565.67 |
| 2. Social and Community Services | 26.25 | 76.83 | 149.60 | 347.19 | 601.90 | 719.04 |
| 3. Economic Services : | 965.02 | 2557.28 | 4734.45 | 9173.34 | 14467.95 | 16112.34 |
| (i) General Economic Services | 36.93 | 50.46 | 67.26 | 391.31 | 520.58 | 569.97 |
| (ii) Agriculture and Allied Services | 7.78 | 140.14 | 112.39 | 146.39 | 974.11 | 764.25 |
| (iii) Industry and Minerals | 34.34 | 579.31 | 1409.07 | 3405.34 | 5518.37 | 6650.13 |
| (iv) Water & Power Development | 5.59 | 40.92 | 62.80 | 441.17 | 776.23 | 963.42 |
| (v). Transport and Communication : | | | | | | |
| (i) Railways | 817.95 | 1512.57 | 2672.02 | 3893.80 | 4627.83 | 4932.78 |
| (ii) Postal Services | 49.98 | 139.99 | 264.98 | 392.09 | 544.52 | 586.87 |
| (iii) Other Transport & Communication | 12.47 | 93.89 | 145.93 | 503.24 | 1506.31 | 1644.89 |
| GRAND TOTAL | 1488.01 | 3590.21 | 6584.66 | 13150.31 | 19038.54 | 21318.69 |
| B—*Loans advanced by the Central Government* | | | | | | |
| State Governments | 195.58 | 1909.63 | 3970.57 | 8569.70 | 10360.09 | 11159.25 |
| Union Territory Governments | .. | .. | 40.61 | 73.28 | 134.23 | 173.67 |
| Foreign Governments | 0.01 | 29.17 | 27.65 | 108.42 | 130.93 | 122.94 |
| Public Sector Enterprises | | | | 2878.84 | | |
| Railway Development & Revenue Reserve Fund | | | | 244.30 | | |
| Posts & Telegraphs | | | | | | |
| Port trusts, Municipalities & Statutory bodies | 24.58 | 590.36 | 1329.11 | .. | 6991.14 | 8155.88 |
| Co-operative & Educational institutions, Displaced persons & Private Institutions etc. | | | | 443.70 | | |
| | | | | 42.80 | | |
| | | | | 59.92 | | |
| Government Servants | 0.51 | 5.32 | 11.63 | 75.01 | 115.04 | 117.26 |
| TOTAL | 220.68 | 2534.48 | 5379.57 | 12495.97 | 17731.43 | 19729.00 |
| TOTAL—Capital Outlay & Loans Advanced by the Central Government | 1708.69 | 6124.69 | 11964.23 | 25646.28 | 36769.97 | 41047.69 |
| Excess of Liabilities over Capital Outlay and loans advanced | 856.71 | 119.55 | .. | .. | .. | .. |
| | 2565.40 | 6244.24 | 11964.23 | 25646.28 | 36769.97 | 41047.69 |

## APPENDIX A

[Ref. Statement VI, Item A (*i*)]

## DETAILS OF

## CURRENT RUPEE LOANS OF THE CENTRAL GOVERNMENT

As at the end of

| Name of loan | Earliest date of maturity | 1950-51 | 1960-61 | 1965-66 | 1973-74 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 3% Loan, 1951—54 | 15-9-51 | 86.73 | .. | | | | |
| 3% Loan, 1953—55 | 15-7-53 | 114.60 | .. | | | | |
| 2-1/4% Loan, 1954 | 15-11-54 | 35.06 | .. | | | | |
| 3-1/2% Loan, 1954—59 | 15-12-54 | 12.87 | .. | | | | |
| 4-1/2% Loan, 1955—60 | 15-9-55 | 9.06 | .. | | | | |
| 2-1/2% Loan, 1955 | 1-10-55 | 60.45 | .. | | | | |
| 3% Victory Loan, 1957 | 1-9-57 | 114.07 | .. | | | | |
| 2-1/2% Bhopal War Bonds, 1957 | 1-9-57 | .. | .. | | | | |
| 4-1/2% Loan, 1958—68 | 1-6-58 | 5.85 | .. | | | | |
| 3% Loan, 1958 | 16-8-58 | .. | .. | | | | |
| 3% Second Victory Loan, 1959—61 | 15-8-59 | 113.66 | .. | | | | |
| 2-3/4% Loan, 1960 | 15-7-60 | 45.63 | .. | | | | |
| 4% Loan, 1960—70 | 15-9-60 | 63.30 | .. | | | | |
| 3-1/2% National Plan Bonds, 1961 | 1-6-61 | .. | 75.29 | .. | | | |
| 2-1/2% Loan, 1961 | 1-8-61 | 57.01 | 57.01 | .. | | | |
| 3-1/4% Bonds, 1962 | 16-7-62 | .. | 107.27 | .. | | | |
| 2-3/4% Loan, 1962 | 15-11-62 | 75.87 | 75.87 | .. | | | |
| 3-1/2% Bonds, 1963 | 12-5-63 | .. | 58.06 | .. | | | |
| 3% Loan, 1963—65 | 1-6-63 | 116.17 | 116.17 | .. | | | |
| 3-1/2% National Plan Loan, 1964 | 19-4-64 | .. | 158.13 | .. | | | |
| 3% Loan, 1964 | 15-6-64 | 30.33 | 30.33 | .. | | | |
| 3-1/2% National Plan Bonds, 1965 | 1-7-65 | .. | 153.68 | .. | | | |
| 3-1/2% Bonds, 1966 | 18-7-66 | .. | 82.65 | 82.65 | .. | | |
| 3% Funding Loan, 1966—68 | 1-10-66 | 110.12 | 110.12 | 110.12 | .. | | |
| 3% Bhopal Loan, 1966—76 | 16-11-66 | .. | 1.22 | 1.22 | .. | | |
| 3-1/2% National Plan Bonds, 1967 | 16-7-67 | .. | 103.82 | 197.41 | .. | | |
| 3-3/4% National Plan Bonds, 1967 | 1-8-67 | .. | 56.99 | 56.99 | .. | | |
| 3-3/4% National Plan Bonds, 1968 | 12-5-68 | .. | 64.34 | 156.64 | .. | | |
| 3-1/2% Loan, 1968 | 26-8-68 | . | 70.00 | 70.00 | .. | | |
| 4-1/4% National Defence Loan, 1968 | 27-10-68 | .. | .. | 10.43 | .. | | |
| 4% Loan, 1969 | 8-5-69 | .. | .. | 202.57 | .. | | |
| 3-1/2% Bonds, 1969 | 1-7-69 | .. | 147.91 | 190.86 | .. | | |
| 4% Loan, 1970 | 15-4-70 | .. | .. | 178.15 | .. | | |
| 3% First Development Loan, 1970—75 | 15-10-70 | 115.06 | 115.06 | 115.05 | .. | | |
| 4-1/2% Loan, 1971 | 1-7-71 | .. | .. | 164.83 | .. | | |
| 4-1/2% Loan, 1972* | 15-7-72 | .. | .. | .. | .. | | |
| 4% Loan, 1972 | 1-8-72 | .. | 49.17 | 154.71 | .. | | |
| 4-3/4% National Defence Loan, 1972 | 27-10-72 | .. | .. | 17.16 | .. | | |
| 4-1/4% National Defence Bonds, 1972 | 10-11-72 | .. | .. | 28.22 | .. | | |
| 4% Loan, 1973 | 12-5-73 | .. | 349.51 | 394.52 | .. | | |
| 4-1/4% Loan, 1973 | 22-7-73 | .. | .. | 158.41 | .. | | |
| 3-3/4% Loan, 1974 | 16-7-74 | .. | 86.64 | 86.64 | 201.64 | | |
| 4-1/4% Loan, 1975 | 26-7-75 | .. | .. | .. | 207.12 | | |
| 4-1/4% Loan, 1976 | 1-7-76 | .. | .. | .. | 260.16 | | |
| 2-3/4% Loan, 1976 | 16-9-76 | 14.77 | 14.77 | 14.78 | 14.78 | | |
| 4-1/2% Loan, 1977 | 15-10-77 | .. | .. | .. | 120.63 | 120.63 | |

*Matured in 1972-73 (Rs. 100.13 Crores)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| 6-1/2% Gold Bonds, 1977 | 12-11-77 | .. | .. | 8.62 | 8.62 | 8.62 | .. |
| 4-3/4% Loan, 1978 | 1-7-78 | .. | .. | .. | 132.85 | 132.85 | 132.85 |
| 5-1/4% Loan, 1978 | 22-11-78 | .. | .. | .. | .. | 47.34 | 47.34 |
| 4% Loan, 1979 | 1-7-79 | . | 81.06 | 81.06 | 106.06 | 106.06 | 106.06 |
| 4-3/4% Loan, 1979 | 15-7-79 | .. | .. | .. | 101.36 | 101.36 | 101.36 |
| 5% Loan, 1979 | 16-7-79 | .. | .. | .. | .. | 86.83 | 86.83 |
| 7% Gold Bonds, 1980 | 2-3-80 | .. | .. | 3.25 | 3.26 | 3.26 | 3.26 |
| 4-3/4% Loan, 1980 | 12-5-80 | .. | .. | .. | 117.29 | 117.29 | 117.29 |
| 4% Loan, 1980 | 18-7-80 | .. | 98.05 | 98.05 | 148.05 | 148.05 | 148.05 |
| National Defence Gold Bonds, 1980 | 27-10-80 | .. | .. | 2.01 | 6.95 | 6.95 | 6.95 |
| 4-3/4% Loan, 1981 | 21-7-81 | .. | .. | .. | 125.84 | 125.85 | 125.85 |
| 4% Loan, 1981 | 24-7-81 | .. | .. | 65.97 | 70.97 | 70.97 | 70.97 |
| 5% N.D. Loan, 1981 | 20-12-81 | .. | .. | .. | 74.93 | 89.93 | 89.93 |
| 5% Loan, 1982 | 15-7-82 | .. | .. | .. | 250.15 | 250.15 | 250.15 |
| 5-1/2 % Loan, 1982 | 26-7-82 | .. | .. | .. | .. | 115.39 | 115.39 |
| 5% Loan, 1983 | 15-7-83 | .. | .. | .. | 323.58 | 343.58 | 343.58 |
| 5% Loan, 1984 | 1-6-84 | .. | .. | .. | 275.39 | 275.39 | 275.39 |
| 5½% Loan, 1984 | 1-7-84 | .. | .. | .. | .. | 41.19 | 41.19 |
| 4-1/2% Loan, 1985 | 12-7-85 | .. | .. | 114.03 | 114.03 | 114.03 | 114.03 |
| 5-1/2% Loan, 1985 | 16-7-85 | .. | .. | .. | .. | 179.07 | 179.07 |
| 4-1/2% Loan, 1986 | 8-5-86 | .. | .. | 103.09 | 103.10 | 103.10 | 103.10 |
| 5-1/4% Loan, 1986 | 1-7-86 | .. | .. | .. | 157.46 | 157.46 | 157.46 |
| 5-1/4% N.D. Loan, 1986 | 20-12-86 | .. | .. | .. | 38.66 | 53.66 | 53.66 |
| 5-1/4% Loan, 1987 | 21-7-87 | .. | .. | .. | 243.69 | 243.77 | 243.77 |
| 5-1/4%Loan, 1988 | 1-6-88 | .. | .. | .. | 84.64 | 84.64 | 84.64 |
| 6% Loan, 1988 | 22-11-88 | .. | .. | .. | .. | 145.72 | 145.72 |
| 4-3/4% Loan, 1989 | 15-4-89 | .. | .. | 140.27 | 140.26 | 140.26 | 140.26 |
| 5-1/2% Loan, 1990 | 1-7-90 | .. | .. | 136.16 | 136.16 | 136.16 | 136.16 |
| 5-1/2% Loan, 1991 | 18-7-91 | .. | .. | .. | 108.03 | 108.03 | 108.03 |
| 5-1/2% Loan, 1992 | 15-7-92 | .. | .. | .. | 150.20 | 150.20 | 150.20 |
| 6 % Loan 1993 | 26-7-93 | .. | .. | .. | .. | 192.08 | 192.08 |
| 6 % Loan, 1994 | 1-7-94 | .. | .. | .. | .. | 88.26 | 88.26 |
| 5-1/2% Loan, 1995 | 11-5-95 | .. | .. | .. | 188.56 | 188.56 | 188.56 |
| 6-1/4 % Loan, 1996 | 1-12-1996 | .. | .. | .. | .. | 295.31 | 295.31 |
| 6-1/4% Loan, 1997 | 22-11 97 | .. | .. | .. | .. | 139.82 | 139.82 |
| 6% Loan, 1998 | 16-7-98 | .. | .. | .. | .. | 172.67 | 172.67 |
| 5-1/2% Loan, 1999 | 30-4-99 | .. | .. | .. | 275.19 | 275.19 | 275.19 |
| 5-1/2% Loan, 2000 | 11-4-2000 | .. | .. | .. | 392.23 | 392.23 | 392.23 |
| 6½% Loan, 2000 | 1-7-2000 | .. | .. | .. | .. | 395.11 | 395.11 |
| 5-3/4% Loan, 2001 | 1-7-2001 | .. | .. | .. | 225.85 | 225.85 | 225.85 |
| 5-3/4% N.D. Loan, 2001 | 20-12-2001 | .. | .. | .. | 47.16 | 47.16 | 47.16 |
| 5-3/4% Loan, 2002 | 15-7-2002 | .. | .. | .. | 288.58 | 388.24 | 388.24 |
| 6½% Loan2002 | 16-10-2002 | .. | .. | .. | .. | 310.23 | 310.23 |
| 5-3/4% Loan, 2003 | 12-5-2003 | .. | .. | .. | 338.42 | 378.43 | 378.43 |
| 6-1/2% Loan, 2003 | 26-7-2003 | .. | .. | .. | .. | 371.24 | 371.24 |
| *3% Loan, 1896-97 | At the option of Govt. on 3 months notice | 8.93 | 8.93 | 8.93 | 8.93 | 8.93 | 8.93 |
| *3% Conversion Loan, 1946 | —Do— on or after 16-9-86 | 248.92 | 248.92 | 248.91 | 248.84 | 248.91 | 248.91 |
| 3% Hyderabad Loan, 1951—61 | 1-8-61 | .. | 6.59 | .. | | | |
| 4% Hyderabad State Dev. Loan, 1963 | 15-10-63 | .. | 3.35 | .. | | | |
| 2-1/2% Hyderabad Loan, 1953—63 | 16-10-63 | .. | 5.38 | .. | | | |
| 1-1/4% Hyderabad Loan, 1964 | 30-10-64 | .. | 3.86 | .. | | | |
| 4% Hyderabad State Dev. Loan, 1967 | 1-9-67 | .. | 2.13 | 2.13 | .. | | |
| 4% Hyderabad State Dev. Loan, 1968 | 3-9-68 | .. | 2.18 | 2.18 | .. | | |
| 2-3/4% Hyderabad Loan, 1974 | 1-4-74 | .. | 4.40 | 4.40 | 4.40 | | |
| 2-3/4% Hyderabad Loan, 1975 | 1-1-75 | .. | 6.86 | 6.86 | 6.86 | | |
| Centre's liability of loans taken by composite Punjab | .. | .. | .. | .. | 0.57 | 0.57 | 0.57 |
| New Loans to be floated | .. | .. | .. | .. | .. | .. | 1129.00 |
| TOTAL—CURRENT LOANS | | 1438.46 | 2555.72 | 3417.28 | 5851.45 | 7926.58 | 8926.33 |

*Non-Terminable Loans.

# ANNEXURES



S/67 M of Fin/77—14

ANNEXURE

SUMMARY OF

| RECEIPTS | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | | | | |
| A. Tax Revenue Net of States' share (Details in Appendix I) . | 2018.86 | 2201.40 | 2451.36 | 2927.97 | 3443.07 | 3899.81 | 5097.34 | 6009.77 | 6257.18 | 6391.70 | 7089.31 |
| B. Non-Tax Revenue (Details in Appendix II) . . . | 774.28 | 865.63 | 890.54 | 1099.96 | 1135.28 | 1172.85 | 1460.23 | 2065.65 | 1962.30 | 2115.32 | 2334.55 |
| TOTAL REVENUE RECEIPTS . . | 2793.14 | 3067.03 | 3341.90 | 4027.93 | 4578.35 | 5072.66 | 6557.57 | 8075.42 | 8219.48 | 8507.02 | 9423.86 |
| CAPITAL | | | | | | | | | | | |
| A. Public Debt | | | | | | | | | | | |
| 1. *Internal Debt* | | | | | | | | | | | |
| (*i*) Market Loans Gross Borrowing* . | 320.67 | 536.48 | 427.83 | 631.47 | 778.47 | 1025.31 | 695.82 | 661.05 | 810.00 | 1123.63 | 1129.00 |
| Repayments . . | 241.54 | 393.37 | 283.37 | 333.74 | 291.45 | 553.60 | 215.30 | 204.61 | 274.94 | 274.94 | 129.25 |
| Net . . . | 79.13 | 143.11 | 144.46 | 297.73 | 487.02 | 471.71 | 480.52 | 456.44 | 535.06 | 848.69 | 999.75 |
| 2. **Bonds under** | | | | | | | | | | | |
| *Voluntary Disclosure Scheme* . . | .. | .. | .. | .. | .. | .. | .. | 39.46 | .. | .. | .. |
| 3. *External Debt* | | | | | | | | | | | |
| Gross Borrowing . | 653.83 | 633.32 | 526.63 | 540.36 | 510.27 | 681.59 | 857.65 | 1415.52 | 1206.14 | 1107.65 | 1294.58 |
| Repayments . . | 176.39 | 179.16 | 194.46 | 193.78 | 217.50 | 1981.45 | 307.07 | 343.77 | 391.29 | 373.76 | 400.55 |
| Net . . . . . | 477.44 | 454.16 | 332.17 | 346.58 | 292.77 | (—)1299.86 | 550.58 | 1071.75 | 814.85 | 733.89 | 894.03 |
| B. Repayment of Loans and Advances . | 742.38 | 904.62 | 922.57 | 1296.76 | 1155.13 | 1471.32 | 1191.49 | 1485.52 | 1497.00 | 1590.31 | 1803.18 |
| C. Other Items (Net) | | | | | | | | | | | |
| Small Savings . | 113.71 | 128.80 | 184.28 | 224.01 | 373.03 | 474.41 | 277.45 | 392.80 | 390.50 | 410.00 | 425.00 |
| Provident Funds . | 42.43 | 80.27 | 91.55 | 106.15 | 96.18 | 100.51 | 191.45 | 233.65 | 190.67 | 190.38 | 267.57 |
| Special deposits of Non-Government Provident Funds . | .. | .. | .. | .. | .. | .. | .. | 103.98 | 100.00 | 150.00 | 250.00 |
| Other Heads (Net)† | 127.39 | 224.41 | 371.42 | 232.82 | (—)9.07 | 1757.60 | 82.85 | 363.63 | 894.43 | 1328.04 | 1302.60 |
| TOTAL—CAPITAL RECEIPTS . | 1582.48 | 1935.37 | 2046.45 | 2504.05 | 2395.06 | 2975.69 | 2774.34 | 4147.43 | 4422.51 | 5251.31 | 5942.13 |

*Excludes conversion of *ad hoc* Treasury Bills of Rs. 75 crores each in 1968-69, 1969-70 and 1970-71 and Rs. 100 crores in 1971-72, 1972-73, 1973-74, 1974-75, 1975-76 and 1976-77 R.E.

†Excludes Notional transfer of P.L. 480 loans to the Special Development Fund.

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BUDGETARY POSITION

(In crores of Rupees)

| DISBURSEMENTS | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE | | | | | | | | | | | |
| A. Developmental Expenditure (Details in Appendix III) . | 697.30 | 783.39 | 872.06 | 1413.11 | 1557.21 | 1676.51 | 1758.47 | 2156.95 | 2529.13 | 3211.52 | 3678.21 |
| B. Defence Expenditure (Net) . . | 929.05 | 955.64 | 1051.46 | 1346.84 | 1439.36 | 1480.97 | 1920.21 | 2251.14 | 2285.63 | 2374.46 | 2476.26 |
| 2. Other Expenditure (Details in Appendix IV) . . . | 1085.83 | 1192.83 | 1255.36 | 1367.95 | 1596.06 | 1678.40 | 2114.61 | 2780.44 | 2874.86 | 2967.87 | 3332.39 |
| TOTAL REVENUE DISBURSEMENTS . | 2712.18 | 2941.86 | 3178.88 | 4127.90 | 4592.63 | 4835.88 | 5793.29 | 7188.53 | 7689.62 | 8553.85 | 9486.86 |
| CAPITAL | | | | | | | | | | | |
| 1. Developmental Expenditure (Details in Appendix V) . | 498.88 | 535.54 | 605.37 | 901.41 | 814.24 | 829.39 | 1418.79 | 1788.55 | 1614.32 | 1678.35 | 1770.88 |
| 2. Defence Expenditure | 104.14 | 135.24 | 147.83 | 178.51 | 212.86 | 199.83 | 192.06 | 221.15 | 258.37 | 240.54 | 275.27 |
| 3. Other Expenditure . | (—)175.11 | (—)22.34 | 188.39 | 36.73 | (—)121.69 | (—)20.36 | 19.35 | 240.75 | 16.58 | 84.10 | 234.00 |
| 4. Loans and Advances | | | | | | | | | | | |
| States and Union Territories Developmental<br>Other Loans | 915.27 | 1056.34 | 1027.53 | 1208.63 | 1961.71 | 1575.60 | 1092.96 | 1295.32 | 1283.75<br>152.00 | 1353.35<br>150.00 | 1494.78<br>302.00 |
| Others | | | | | | | | | | | |
| (a) Developmental Appendix VI | 582.64 | 401.29 | 525.12 | 598.12 | 803.59 | 856.32 | 1536.28 | 1856.05 | 1885.98<br>69.04 | 2020.13<br>103.03 | 1917.95<br>86.02 |
| (b) Other Loans. | | | | | | | | | | | |
| TOTAL CAPITAL DISBURSEMENTS . . | 1925.82 | 2106.07 | 2494.24 | 2923.40 | 3670.71 | 3440.78 | 4259.44 | 5401.82 | 5280.04 | 5629.50 | 6080.90 |

## APPENDIX I

### ANALYSIS OF TAX REVENUE INCLUDED IN ANNEXURE I

(In crores of rupees)

| DETAILS | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| I—*Taxes on Income and Expenditure:* | | | | | | | | | | | |
| (*a*) Corporation Tax | 299.77 | 353.39 | 370.52 | 472.08 | 557.86 | 582.60 | 709.48 | 861.70 | 1025.00 | 1113.00 | 1298.20 |
| (*b* Taxes on Income other than Corporation Tax | 378.47 | 448.45 | 473.17 | 536.74 | 629.93 | 745.16 | 874.41 | 1214.36 | 957.00 | 965.00 | 1038.20 |
| (*c*) Other Taxes on Income and Expenditure | .. | .. | .. | (—)0.01 | .. | (—)0.01 | 10.99 | 58.38 | 85.00 | 90.00 | 99.00 |
| II—*Taxes on Property & Capital Transactions:* | | | | | | | | | | | |
| (*a*) Estate Duty | 6.84 | 6.74 | 7.86 | 9.03 | 10.09 | 10.57 | 11.46 | 11.65 | 8.75 | 10.75 | 10.75 |
| (*b*) Wealth Tax | 11.11 | 15.62 | 15.31 | 25.14 | 35.94 | 35.78 | 39.23 | 53.73 | 52.00 | 59.00 | 54.90 |
| (*c*) Gift Tax | 1.51 | 2.02 | 2.45 | 3.52 | 4.02 | 4.79 | 5.06 | 5.11 | 4.75 | 5.35 | 5.50 |
| (*d*) Land Revenue | 0.28 | 0.16 | 0.22 | 0.28 | 0.28 | 0.31 | 0.36 | 0.34 | 0.38 | 0.34 | 0.34 |
| (*e*) Stamps and Registration | 7.46 | 6.97 | 7.32 | 8.82 | 9.58 | 11.49 | 13.61 | 16.71 | 20.16 | 25.30 | 25.38 |
| III—*Taxes on Commodities and Services:* | | | | | | | | | | | |
| (*a*) Customs | 446.50 | 423.31 | 524.02 | 695.67 | 856.64 | 996.43 | 1332.90 | 1419.40 | 1506.75 | 1490.45 | 1728.44 |
| (*b*) Union Excise Duties | 1320.67 | 1524.31 | 1758.55 | 2061.10 | 2324.25 | 2602.13 | 3230.52 | 3844.78 | 4093.30 | 4176.60 | 4593.24 |
| (*c*) State Excise Duties | 4.26 | 4.61 | 5.28 | 5.72 | 6.63 | 11.91 | 14.57 | 15.76 | 16.93 | 19.78 | 20.96 |
| (*d*) Taxes on Vehicles | 1.68 | 2.32 | 2.48 | 2.74 | 3.22 | 3.40 | 3.66 | 3.98 | 4.45 | 4.52 | 4.65 |
| (*e*) Sales Tax | 23.21 | 24.45 | 28.47 | 30.87 | 36.62 | 42.72 | 55.94 | 77.13 | 83.87 | 94.11 | 99.16 |
| (*f*) Taxes on Goods and Passengers | 5.88 | 7.52 | 7.70 | 9.53 | 11.05 | 10.19 | 9.23 | 10.95 | 10.79 | 11.17 | 11.17 |
| (*g*) Taxes and Duties on Electricity | 0.41 | 0.27 | 0.26 | 0.32 | 0.32 | 0.43 | 0.41 | 0.48 | 0.53 | 0.54 | 0.55 |
| (*h*) Other Taxes & Duties on Commodities and Services | 1.89 | 2.73 | 3.19 | 10.89 | 23.27 | 15.48 | 10.92 | 14.32 | 13.13 | 15.02 | 15.02 |
| TOTAL GROSS TAX REVENUE | 2509.84 | 2823.07 | 3206.80 | 3872.44 | 4509.70 | 5073.38 | 6321.75 | 7608.78 | 7882.79 | 8080.93 | 9005.46 |
| *Less—Transfers to State Governments* | | | | | | | | | | | |
| (*i*) Income Tax | 194.51 | 293.18 | 359.09 | 462.21 | 492.38 | 531.64 | 512.32 | 734.10 | 648.78 | 652.22 | 684.80 |
| (*ii*) Estate Duty | 5.54 | 6.98 | 6.30 | 7.64 | 7.51 | 11.24 | 9.55 | 8.21 | 7.74 | 9.63 | 9.61 |
| (*iii*) Union Excise Duties | 290.93 | 321.51 | 390.05 | 474.62 | 566.74 | 630.69 | 702.54 | 856.70 | 969.09 | 1027.38 | 1104.35 |
| TOTAL TRANSFERS | 490.98 | 621.67 | 755.44 | 944.47 | 1066.63 | 1173.57 | 1224.41 | 1599.01 | 1625.61 | 1689.23 | 1798.76 |
| NET TAX REVENUE | 2018.86 | 2201.40 | 2451.36 | 2927.97 | 3443.07 | 3899.81 | 5097.34 | 6009.77 | 6257.18 | 6391.70 | 7206.70 |

## APPENDIX II

### ANALYSIS OF NON-TAX REVENUE INCLUDED IN ANNEXURE I

(In crores of rupees)

| | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| I. Fiscal Services | 20.44 | 25.93 | 25.59 | 30.11 | 29.57 | 31.63 | 35.70 | 50.14 | 48.22 | 68.71 | 73.73 |
| II. Interest receipts : | | | | | | | | | | | |
| (i) From State and Union Territory Governments | 240.71 | 281.33 | 259.02 | 296.29 | 381.76 | 390.16 | 373.98 | 456.80 | 480.00 | 485.00 | 519.00 |
| (ii) On Railways Capital | 122.30 | 128.29 | 138.22 | 131.46 | 143.53 | 155.30 | 177.58 | 191.65 | 202.53 | 207.46 | 223.88 |
| (*iii*) On Posts and Telegraphs Capital | 9.20 | 10.03 | 10.51 | 10.65 | 11.89 | 19.89 | 20.16 | 24.34 | 22.23 | 25.98 | 28.09 |
| (*iv*) Others interest receipts | 142.36 | 175.14 | 181.01 | 160.84 | 176.26 | 170.47 | 203.81 | 260.95 | 351.67 | 391.49 | 452.60 |
| TOTAL-II | 514.57 | 594.79 | 588.76 | 599.24 | 713.44 | 735.82 | 775.53 | 933.74 | 1056.43 | 1109.93 | 1223.57 |
| III. Dividends and profits | | | | | | | | | | | |
| (*i*) Railways | 28.36 | 28.10 | 26.36 | 19.78 | 17.98 | (—)0.16 | 25.68 | 6.49 | 5.07 | 3.84 | 1.44 |
| (*ii*) Posts & Telegraphs | 2.63 | 2.81 | 2.68 | 2.37 | 2.50 | 2.44 | 1.03 | 1.68 | 1.86 | 2.28 | 2.05 |
| (*iii*) Profits of Reserve Bank | 65.00 | 70.00 | 75.00 | 100.00 | 120.00 | 130.00 | 145.00 | 150.00 | 190.00 | 190.00 | 200.00 |
| (*iv*) Others | 13.04 | 21.82 | 16.59 | 22.11 | 23.57 | 25.12 | 36.46 | 36.84 | 28.64 | 38.68 | 57.21 |
| TOTAL—III | 109.03 | 122.73 | 120.63 | 144.26 | 164.05 | 157.40 | 208.17 | 195.01 | 225.57 | 234.80 | 260.70 |
| IV. General Services | | | | | 59.97 | 40.56 | 90.34 | 231.70 | 119.45 | 176.53 | 269.63 |
| V. Social and Community Services | 130.24 | 122.18 | 155.56 | 326.35 | 50.95 | 43.60 | 48.82 | 68.31 | 76.73 | 60.87 | 120.76 |
| VI. Economic Services | | | | | | | | | 299.05 | 243 47 | 243.59 |
| VII. Grants-in-aid and Contributions | | | | | 117.30 | 163.84 | 301.67 | 586.75 | 136.85 | 221.01 | 142.57 |
| TOTAL—Non-Tax Revenue | 774.28 | 865.63 | 890.54 | 1099.96 | 1135.28 | 1172.85 | 1460.23 | 2065.65 | 1962.30 | 2115.32 | 2334.55 |

## APPENDIX III

### ANALYSIS OF DEVELOPMENTAL EXPENDITURE ON REVENUE ACCOUNT INCLUDED IN ANNEXURE I

(In crores of Rupees)

| DETAILS | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| I. *Social and Community Services* : | | | | | | | | | | | |
| (*a*) Education, Art, Culture and Scientific Services and Research | 122.89 | 136.56 | 159.15 | 178.12 | 195.45 | 192.81 | 262.63 | 320.11 | 366.39 | 372.85 | 420.92 |
| (*b*) Medical, Family Welfare and Public Health | 21.64 | 24.09 | 27.85 | 31.61 | 35.90 | 39.64 | 45.81 | 53.82 | 58.21 | 65.79 | 78.03 |
| (*c*) Labour and Employment | 10.09 | 10.42 | 10.58 | 14.37 | 15.05 | 19.96 | 22.40 | 31.90 | 34.56 | 41.33 | 55.42 |
| (*d*) Broadcasting | 9.80 | 10.69 | 11.81 | 13.45 | 14.89 | 16.72 | 22.06 | 29.61 | 31.13 | 48.25 | 48.36 |
| (*e*) Other Social and Community Services | 20.80 | 17.74 | 13.66 | 136.04 | 28.18 | 53.77 | 74.70 | 84.32 | 87.42 | 93.85 | 109.93 |
| II. *Economic Services* : | | | | | | | | | | | |
| (*a*) Agriculture and allied services | 38.80 | 58.79 | 55.56 | 100.24 | 185.97 | 322.85 | 404.60 | 365.28 | 447.77 | 719.09 | 790.48 |
| (*b*) Industries and Minerals | 32.87 | 37.20 | 39.42 | 43.26 | 91.88 | 93.74 | 137.66 | 251.57 | 262.78 | 254.71 | 384.26 |
| (*c*) Foreign Trade and Export Promotion | 34.00 | 42.00 | 41.21 | 54.16 | 77.97 | 77.55 | 88.38 | 160.69 | 190.50 | 295.93 | 283.79 |
| (*d*) Water and Power Development | 2.14 | 4.01 | 13.95 | 19.40 | 19.49 | 26.75 | 48.62 | 78.63 | 106.33 | 92.27 | 108.73 |
| (*e*) Transport and Communications | 38.02 | 42.92 | 50.29 | 60.24 | 59.01 | 62.11 | 75.57 | 97.07 | 99.06 | 106.45 | 109.35 |
| (*f*) Other Economic Services | 39.73 | 46.70 | 62.22 | 80.74 | 138.98 | 129.10 | 44.10 | 42.89 | 62.22 | 56.74 | 98.91 |
| III. *Grants-in-aid to State and U.T. Governments for developmental Expenses* | 326.52 | 352.27 | 386.36 | 681.48 | 694.44 | 641.51 | 531.94 | 641.06 | 785.14 | 1063.26 | 1187.03 |
| IV. *General Services* | .. | .. | .. | .. | .. | .. | .. | .. | —2.38 | 1.00 | 3.00 |
| TOTAL—Developmental Expenditure | 697.30 | 783.39 | 872.06 | 1413.11 | 1557.21 | 1676.51 | 1758.47 | 2156.95 | 2529.13 | 3211.52 | 3678.21 |

## APPENDIX IV

### ANALYSIS OF OTHER EXPENDITURE ON REVENUE ACCOUNT INCLUDED IN ANNEXURE I

(In crores of Rs.)

| DETAILS | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| I. Audit | 18.06 | 20.25 | 23.67 | 26.58 | 30.13 | 36.84 | 47.42 | 54.34 | 61.64 | 54.35 | 55.61 |
| II. Collection of Taxes and Duties | 38.69 | 41.79 | 48.12 | 52.28 | 49.89 | 55.47 | 75.03 | 92.83 | 99.89 | 102.42 | 109.63 |
| III. Currency Coinage and Mint | 24.31 | 26.17 | 26.45 | 25.82 | 20.30 | 19.03 | 38.57 | 70.94 | 74.73 | 81.68 | 67.39 |
| IV. Interest Payments | 528.02 | 564.87 | 605.54 | 670.11 | 776.38 | 881.64 | 1000.76 | 1228.16 | 1351.86 | 1390.11 | 1600.25 |
| V. Administrative Services | | | | | | | | | | | |
| (a) Police | 72.60 | 86.16 | 101.60 | 118.82 | 130.91 | 129.46 | 162.55 | 209.10 | 193.72 | 206.59 | 223.71 |
| (b) Public Works | 12.07 | 11.71 | 12.51 | 9.79 | 5.55 | 11.33 | 17.84 | 24.62 | 20.39 | 29.57 | 28.20 |
| (c) External Affairs | 14.12 | 18.95 | 22.21 | 27.08 | 24.14 | 29.52 | 34.45 | 49.05 | 44.22 | 57.28 | 51.18 |
| (d) Other Administrative Services | 27.98 | 27.46 | 29.67 | 47.11 | 63.06 | 105.84 | 105.53 | 106.00 | 105.11 | 98.76 | 103.70 |
| TOTAL—Administrative Services | 126.77 | 144.28 | 165.99 | 202.80 | 223.66 | 276.15 | 320.37 | 388.77 | 363.44 | 392.20 | 406.79 |
| VI. Pensions and other Retirement Benefits | 12.17 | 13.08 | 14.36 | 14.59 | 18.78 | 18.23 | 19.53 | 26.88 | 62.80 | 32.37 | 42.34 |
| VII. Other Grants to State and Union Territories Governments | 209.18 | 236.05 | 225.78 | 209.27 | 252.42 | 310.37 | 527.96 | 648.21 | 582.13 | 579.46 | 654.41 |
| VIII. Compensation and Assignments to Local Bodies | 8.67 | 10.31 | 12.44 | 12.13 | 18.66 | 14.86 | 15.99 | 15.12 | 16.08 | 16.90 | 17.27 |
| IX. Technical and Economic Cooperation with other Countries | 20.67 | 25.61 | 24.43 | 29.17 | 127.77 | .. | 40.18 | 40.18 | 49.51 | 48.87 | 55.22 |
| X Miscellaneous Grants | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| XI. Other General Services | 74.52 | 84.42 | 84.06 | 103.63 | 20.93 | 31.10 | 28.80 | 215.01 | 212.78 | 269.51 | 323.48 |
| XII. Accounting Transfers and write backs | 24.77 | 26.00 | 24.52 | 21.57 | 57.14 | 34.71 | ... | .. | ... | .. | .. |
| TOTAL—Other Expenditure | 1085.83 | 1192.83 | 1255.36 | 1367.95 | 1596.06 | 1678.40 | 2114.61 | 2780.44 | 2874.86 | 2967.87 | 3332.39 |

## APPENDIX V

### ANALYSIS OF DEVELOPMENTAL EXPENDITURE OF CAPITAL ACCOUNT INCLUDED IN ANNEXURE I

(In crores of Rupees)

| DETAILS | Accounts 1968-69 | Accounts 1969-70 | Accounts 1970-71 | Accounts 1971-72 | Accounts 1972-73 | Accounts 1973-74 | Accounts 1974-75 | Accounts 1975-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| A. *Social and Community Services*— | | | | | | | | | | | |
| (*i*) Scientific Services and Research | .. | .. | .. | .. | .. | (—)0.01 | 25.09 | 35.82 | 42.43 | 37.72 | 45.44 |
| (*ii*) Medical, Public Health and Water Supply | 0.34 | 0.18 | 0.81 | 0.65 | 2.32 | (—)0.93 | 1.52 | 5.89 | 2.89 | 2.16 | 5.41 |
| (*iii*) Housing and Urban Development | .. | .. | .. | .. | 34.84 | 26.46 | 12.98 | 18.24 | 24.23 | 24.43 | 38.94 |
| (*iv*) Broadcasting | 3.30 | 2.25 | 3.51 | 4.55 | 5.24 | 9.14 | 7.89 | 12.21 | 13.97 | 13.16 | 12.60 |
| (*v*) Social Security and Welfare | .. | .. | .. | .. | 5.80 | 2.89 | 2.51 | 5.85 | 6.79 | 7.18 | 7.97 |
| (*vi*) Other items | .. | .. | .. | .. | 0.76 | .. | 1.72 | 3 24 | 2.98 | 5.50 | 6.77 |
| B. *Economic Services*— | | | | | | | | | | | |
| (*i*) General Economic Services | .. | .. | .. | .. | 19.90 | 33.18 | 18.55 | 73.96 | 27.21 | 36.78 | 49.39 |
| (*ii*) Agriculture and Allied Services | 7.07 | 22.96 | 21.99 | 23.84 | (—)14.24 | (—)10.12 | 366.24 | 362.15 | 26.54 | 98.69 | (—)209.83 |
| (*iii*) Industry and Minerals— | | | | | | | | | | | |
| (*a*) Machinery and Engineering Industries | 9.52 | 3.30 | 0.66 | 83.66 | 20.11 | 11.57 | 7.73 | 53.01 | 9.38 | 35.99 | 51.53 |
| (*b*) Petroleum, Chemical and Fertilizer Industries | 20.08 | 35.42 | 39.77 | 45.85 | 92.53 | 194.60 | 196.61 | 329.66 | 385.51 | 389.98 | 390.67 |
| (*c*) Atomic Energy Development | 37.27 | 9.02 | 11.40 | 24.44 | 31.40 | 39.47 | 32.06 | 35.90 | 54.64 | 52.15 | 56.63 |
| (*d*) Mining and Metallurgical Industries | 145.12 | 186.04 | 105.64 | 291.81 | 74.95 | 74.34 | 202.78 | 269.56 | 381.48 | 329.35 | 518.88 |
| (*e*) Other Industries | 15.45 | 36.63 | 99.83 | 23.92 | 77.33 | 28.55 | 35.55 | 34.83 | 69.67 | 114.59 | 114.06 |
| (*iv*) Water and Power Development | 25.69 | 37.16 | 55.91 | 57.90 | 75.70 | 63.85 | 109.22 | 104.69 | 137.84 | 120.29 | 187.19 |
| (*v*) Transport and Communications | 53.11 | 54.83 | 86.85 | 95.93 | 129.06 | 134.70 | 122.85 | 113.26 | 149.82 | 129.20 | 138.58 |
| (*vi*) Railways | 121.47 | 94.29 | 135.89 | 190.84 | 209.32 | 171.63 | 219.22 | 250.87 | 259.50 | 258.70 | 304.95 |
| (*vii*) Posts and Telegraphs | 26.72 | 33.38 | 6.96 | 22.81 | 49.22 | 50.07 | 56.27 | 79.41 | 13.95 | 16.76 | 42.35 |
| (*viii*) Other items | 33.74 | 20.08 | 36.15 | 35.21 | .. | .. | .. | .. | .. | .. | .. |
| C. *General Services* | .. | .. | .. | .. | .. | .. | * | * | 5.49 | 5.72 | 9.35 |
| TOTAL | 498.88 | 535.54 | 605.37 | 901.41 | 814.24 | 829.39 | 1418.79 | 1788.55 | 1614.32 | 1678.35 | 1770.88 |

* These are included in item 3 under Capital Disbursments in Annexure I.

## APPENDIX VI

*Analysis of Loans and Advances for Development included in Annexure I*

(In crores of Rupees)

| DETAILS | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| Education, Art and Culture | 1.46 | 1.44 | 1.55 |
| Scientific Services and Research | 0.95 | 1.34 | 2.69 |
| Family Planning | 0.10 | 0.10 | 0.14 |
| Public Health, Sanitation and Water Supply | 12.38 | 12.38 | 12.89 |
| Housing | 2.39 | 3.58 | 3.77 |
| Loans for Urban Development | .. | 0.16 | 0.62 |
| Information and Publicity | 0.04 | .. | .. |
| Social Security and Welfare | 2.61 | 1.91 | 2.06 |
| Social and Community Services | 0.58 | 3.16 | 0.42 |
| Cooperative Societies | 14.45 | 16.56 | 17.56 |
| General Financial and Trading Institutions | .. | 0.20 | .. |
| Other General Economic Services | .. | .. | 0.25 |
| Agriculture | 2.49 | 2.77 | 4.26 |
| Minor Irrigation, Soil conservation & Area Development | 0.03 | 0.01 | 0.01 |
| Food and Nutrition | 13.17 | 29.16 | 19.98 |
| Animal Husbandry | 0.01 | .. | 0.12 |
| Dairy Development | 0.06 | 2.06 | 4.83 |
| Fisheries | 0.51 | 1.51 | 6.10 |
| Community Development | 0.02 | 0.02 | 0.02 |
| Agricultural Financial Institutions | 65.00 | 90.00 | 77.00 |
| Industrial Research and Development | 0.01 | 0.06 | 0.06 |
| Village and Small Industries | 30.92 | 33.65 | 34.65 |
| Machinery and Engineering Industries | 80.65 | 92.34 | 76.41 |
| Petroleum, Chemicals and Fertiliser Industries | 391.54 | 499.62 | 458.16 |
| Aircraft and Ship-building Industries | 35.62 | 27.16 | 31.65 |
| Telecommunication and Electronic Industries | 12.55 | 10.41 | 13.06 |
| Consumer Industries | 32.37 | 63.99 | 68.44 |
| Mining and Metallurgical Industries | 412.49 | 452.35 | 373.63 |
| Other Industries. | .. | 0.40 | .. |
| Industrial Financial Institutions | 15.34 | 12.80 | 27.85 |
| Power Projects | 81.32 | 103.51 | 123.56 |
| Ports, Light-houses and Shipping | 132.60 | 166.44 | 148.38 |
| Civil Aviation | 1.42 | 0.74 | 1.72 |
| Roads and Bridges | .. | 0.07 | 0.20 |
| Road and Water Transport Services | 10.81 | 7.95 | 5.26 |
| Transport and Communication Services | 2.62 | 4.68 | 5.28 |
| Loans to Railways | 176.46 | 146.95 | 169.87 |
| Loans to Posts and Telegraphs | .. | .. | .. |
| Export Credits | 353.00 | 230.65 | 225.50 |
| TOTAL | 1885.98 | 2020.13 | 1917.95 |

# ANNEXURE II

## STATEMENT OF RECONCILIATION OF THE DISBURSEMENTS SHOWN IN THE ANNUAL FINANCIAL STATEMENT WITH THOSE SHOWN IN THE STATEMENTS ON PAGES 19,47 AND 75

(In crores of Rs.)

| | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
|---|---|---|---|
| *I. Revenue Budget* | | | |
| Disbursements as shown in the Annual Financial Statement | 11392.67 | 12361.57 | 13558.52 |
| *Less* | | | |
| (*i*) Expenditure of the P&T Deptt. not included in the Statement of Revenue Expenditure at Page 33 | —648.31 | —646.69 | —717.39 |
| (*ii*) Expenditure of Railways not included in the Statement of Revenue Expenditure at Page 33 | —1964.16 | —1996.95 | —2119.81 |
| (*iii*) States' share of Union Excise Duties taken in reduction of receipts in the Statement of Revenue Receipts at Page 5 | —963.94 | —1027.38 | —1091.70 |
| (*iv*) Receipts of the Defence Deptt. taken in reduction of expendiure in the Statement of Revenue Expenditure at Page 33 | —126.64 | —136.70 | —142.76 |
| Revenue Disbursements | 7689.62 | 8553.85 | 9486.86 |
| *Capital Budget* | | | |
| Disbursements as shown in the Annual Financial Statement† | 14951.06 | 16804.52 | 16616.99 |
| *Less*—Repayment of Debt and Inter-State Settlements taken in reduction of receipts | —9671.02 | —11175.02 | —10536.09 |
| Capital Disbursements | 5280.04 | 5629.50 | 6080.90 |
| †Details of disbursements shown in the Annual Financial Statement : | | | |
| Capital Expenditure | 1889.27 | 2002.99 | 2280.15 |
| Public Debt | 9671.02 | 11175.02 | 10535.88 |
| Loans and Advances | 3390.77 | 3626.51 | 3800.75 |
| Inter-State Settlement | .. | .. | 0.21 |
| | 14951.06 | 16804.52 | 16616.99 |

# ANNEXURE III

Statement showing the distribution by Demands for Grants of the expenditure shown by heads of account in the Budget of Central Government for 1977-78.

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| *Expenditure Heads (Revenue Account)* | | | | |
| *A. General Services:* | | | | |
| (a) Organs of State: | | | | |
| 211. Parliament | 106. Lok Sabha | 4,57,63 | .. | 4,57,63 |
| | 107. Rajya Sabha | 1,97,51 | .. | 1,97,51 |
| | TOTAL—Parliament | 6,55,14 | .. | 6,55,14 |
| 212. President/Vice-President/ Administrators of Union Territories | 57. Delhi | 5,57 | .. | 5,57 |
| | 58. Chandigarh | 1,23 | .. | 1,23 |
| | 59. Andaman and Nicobar Islands | 1,72 | .. | 1,72 |
| | 60. Dadra and Nagar Haveli | 3 | .. | 3 |
| | 61. Lakshadweep | 57 | .. | 57 |
| | Staff, Household and Allowances of the President | 70,06 | —5,50 | 64,56 |
| | 109. Secretariat of the Vice-President | 5,63 | .. | 5,63 |
| | TOTAL—President/Vice President, etc. | 84,81 | —5,50 | 79,31 |
| 213. Council of Ministers | 28. Department of Education | 1,00 | .. | 1,00 |
| | 30. Department of Social Welfare | 65 | .. | 65 |
| | 48. Ministry of Health and Family Welfare | 5,00 | .. | 5,00 |
| | 51. Ministry of Home Affairs | 2,50 | .. | 2,50 |
| | 52. Cabinet | 1,89,18 | .. | 1,89,18 |
| | 66. Information and Publicity | 1,00 | .. | 1,00 |
| | 89. Department of Rehabilitation | 10 | .. | 10 |
| | TOTAL—Council of Ministers | 1,99,43 | .. | 1,99,43 |
| 214. Administration of Justice | 57. Delhi | 1,64,10 | .. | 1,64,10 |
| | 58. Chandigarh | 87,78 | .. | 87,78 |
| | 59. Andaman and Nicobar Islands | 4,30 | .. | 4,30 |
| | 60. Dadra and Nagar Haveli | 1,13 | .. | 1,13 |
| | 61. Lakshadweep | 2,75 | .. | 2,75 |
| | 71. Administration of Justice | 1,02,78 | .. | 1,02,78 |
| | TOTAL—Administration of Justice | 3,62,84 | .. | 3,62,84 |
| 215. Elections | 70. Ministry of Law, Justice and Company Affairs | 8,10,64 | .. | 8,10,64 |
| 216. Audit | 37. Audit | 60,23,56 | —4,62,53 | 55,61,03 |
| | TOTAL—Organs of State | 81,36,42 | —4,68,03 | 76,68,39 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| (*b*) *Fiscal Services*: | | | | |
| (*i*) *Collection of Taxes on Income and Expenditure* | | | | |
| 220. Collection of Taxes on Income and Expenditure | 46. Taxes on Income, Estate Duty, Wealth Tax and Gift Tax | 39,91,47 | .. | 39,91,47 |
| | 70. Ministry of Law, Justice and Company Affairs | 92,61 | .. | 92,61 |
| | TOTAL—COLLECTION OF TAXES, ETC. | 40,84,08 | .. | 40,84,08 |
| (*ii*) *Collection of Taxes on Property and Capital Transactions* | | | | |
| 229. Land Revenue | 57. Delhi | 15,25 | .. | 15,25 |
| | 58. Chandigarh | 85 | .. | 85 |
| | 59. Andaman and Nicobar Islands | 7,39 | .. | 7,39 |
| | 60. Dadra and Nagar Haveli | 5,88 | .. | 5,88 |
| | 61. Lakshadweep, | 3,92 | .. | 3,92 |
| | TOTAL—LAND REVENUE | 33,29 | .. | 33,29 |
| 230. Stamps and Registration | 36. Stamps | 23,48,00 | —14,41 | 23,33,59 |
| | 57. Delhi | 18,13 | .. | 18,13 |
| | 58. Chandigarh | 1,01 | .. | 1,01 |
| | 59. Andaman and Nicobar Islands | 5 | .. | 5 |
| | 60. Dadra and Nagar Haveli | 20 | .. | 20 |
| | 61. Lakshadweep | 4 | .. | 4 |
| | TOTAL—STAMPS AND REGISTRATION | 23,67,43 | —14,41 | 23,53,02 |
| 231. Collection of Estate Duty, Taxes on Wealth and Gift Tax | 46. Taxes on Income, Estate Duty, Wealth Tax and Gift Tax | 4,43,50 | .. | 4,43,50 |
| 235. Collection of Other Taxes on Property and Capital Transactions | 58. Chandigarh | 4,06 | .. | 4,06 |
| | TOTAL—COLLECTION OF TAXES ON PROPERTY, ETC, | 28,48,28 | —14,41 | 28,33,87 |
| (*iii*) *Collection of Taxes on Commodities and Services* | | | | |
| 237. Customs | 44. Customs | 27,51,23 | —10,43 | 27,40,80 |
| 238. Union Excise Duties | 45. Union Excise Duties | 47,68,47 | —10,73,80 | 36,94,67 |
| 239. State Excise | 57. Delhi | 12,00 | .. | 12,00 |
| | 58. Chandigarh | 46 | .. | 46 |
| | 60. Dadra and Nagar Haveli | 69 | .. | 69 |
| | TOTAL—STATE EXCISE | 13,15 | .. | 13,15 |
| 240. Sales Tax | 57. Delhi | 1,10,50 | .. | 1,10,50 |
| | 58. Chandigarh | 1,81 | .. | 1,81 |
| | TOTAL—SALES TAX | 1,12,31 | .. | 1,12,31 |

(In thousands of rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 241. Taxes on Vehicles | 57. Delhi | 19,34 | .. | 19,34 |
| | 58. Chandigarh | 52 | .. | 52 |
| | 60. Dadra and Nagar Haveli | 25 | .. | 25 |
| | TOTAL—TAXES ON VEHICLES | 20,11 | .. | 20,11 |
| 245. Other Taxes and Duties on Commodities and Services | 43. Department of Revenue and Banking | 9,04 | .. | 9,04 |
| | 57. Delhi | 65,20 | .. | 65,20 |
| | 58. Chandigarh | 39 | .. | 39 |
| | TOTAL—OTHER TAXES AND DUTIES | 74,63 | .. | 74,63 |
| | TOTAL—COLLECTION OF TAXES ON COMMODITIES AND SERVICES | 77,39,90 | —10,84,23 | 66,55,67 |
| *(iv) Other Fiscal Services* | | | | |
| 246. Currency, Coinage and Mint | 38. Currency, Coinage and Mint | 48,35,31 | —16 | 48,35,15 |
| | 41. Other Expenditure of the Ministry of Finance | 19,03,60 | .. | 19,03,60 |
| | TOTAL—Currency, Coinage and Mint | 67,38,91 | —16 | 67,38,75 |
| 247. Other Fiscal Services | 41. Other Expenditure of the Ministry of Finance | 125,46,71 | .. | 125,46,71 |
| | 43. Department of Revenue and Banking | 2,07,64 | .. | 2,07,64 |
| | 58. Chandigarh | 10 | .. | 10 |
| | 59. Andaman and Nicobar Islands | 14 | .. | 14 |
| | TOTAL—Other Fiscal Services | 127,54,59 | .. | 127,54.59 |
| | TOTAL—Other Fiscal Services | 194,93,50 | —16 | 194,93,34 |
| | TOTAL—Fiscal Services. | 341,65,76 | —10,98,80 | 330,66,96 |
| (c) *Interest payment and servicing of Debt.* | | | | |
| 249. Interest Payments. | *Interest Payments* | 1600,25,22 | .. | 1600,25,22 |
| (d) *Administrative Services.* | | | | |
| 251. Public Service Commission | 53. Department of Personnel and Administrative Reforms | 22,46 | .. | 22,46 |
| | Union Public Service Commission | 2,10,49 | .. | 2,10,49 |
| | TOTAL—Public Service Commission | 2,32,95 | .. | 2,32,95 |
| 252. Secretariat General Services | 22. Ministry of Defence | 1,85,75 | .. | 1,85,75 |
| | 34. Ministry of External Affairs | 4,86,03 | .. | 4,86,03 |
| | 35. Ministry of Finance | 30,84,53 | —25 | 30,84,28 |
| | 43. Department of Revenue and Banking | 2,23,41 | .. | 2,23,41 |
| | 51. Ministry of Home Affairs | 2,60.34 | —1,28 | 2,59,06 |
| | 53. Department of Personnel and Administrative Reforms | 1,33,70 | .. | 1,33,70 |
| | 57. Delhi | 44,92 | .. | 44,92 |
| | 58. Chandigarh | 13,28 | .. | 13,28 |
| | 59. Andaman and Nicobar Islands | 25,66 | .. | 25,66 |
| | 60. Dadra and Nagar Haveli | 3,82 | .. | 3,82 |
| | 61. Lakshadweep | 17,74 | .. | 17,74 |
| | 70. Ministry of Law, Justice and Company Affairs | 1,65,77 | .. | 1,65,77 |
| | 87. Department of Supply | 24,42 | .. | 24,42 |
| | 94. Ministry of Works and Housing | 1,25,41 | .. | 1,25,41 |
| | 108. Department of Parliamentary Affairs | 19,30 | .. | 19,30 |
| | TOTAL—Secretariat—General Services | 48,14,08 | —1,53 | 48,12,55 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 253. District Administration | | | | |
| | 57. Delhi | 70,51 | .. | 70,51 |
| | 58. Chandigarh | 3,96 | .. | 3,96 |
| | 59. Andaman and Nicobar Islands | 30,32 | .. | 30,32 |
| | 60. Dadra and Nagar Haveli | 2,95 | .. | 2,95 |
| | 61. Lakshadweep | 7,35 | .. | 7,35 |
| | TOTAL—DISTRICT ADMINISTRATION | 1,15,09 | .. | 1,15,09 |
| 254. Treasury and Accounts Administration | 57. Delhi | 37,32 | .. | 37,32 |
| | 58. Chandigarh | 4,23 | .. | 4,23 |
| | 59. Andaman and Nicobar Islands | 2,78 | .. | 2,78 |
| | 60. Dadra and Nagar Haveli | 48 | .. | 48 |
| | 61. Lakshadweep | 2,11 | .. | 2,11 |
| | TOTAL—TREASURY AND ACCOUNTS ADMINISTRATION | 46,92 | .. | 46,92 |
| 255. Police | 53. Department of Personnel and Administrative Reforms | 3,62,48 | —70,68 | 2,91,80 |
| | 54. Police | 202,40,55 | —1,27,73 | 201,12,82 |
| | 57. Delhi | 16,57,94 | .. | 16,57,94 |
| | 58. Chandigarh | 1,34,14 | .. | 1,34,14 |
| | 59. Andaman and Nicobar Islands | 1,30,16 | .. | 1,30,16 |
| | 60. Dadra and Nagar Haveli | 9,13 | .. | 9,13 |
| | 61. Lakshadweep | 35,28 | .. | 35,28 |
| | TOTAL—POLICE | 225,69,68 | —1,98,41 | 223,71,27 |
| 256. Jails | 57. Delhi | 57,28 | —20 | 57,08 |
| | 58. Chandigarh | 5,98 | .. | 5,98 |
| | 59. Andaman and Nicobar Islands | 4,99 | —2 | 4,97 |
| | 60. Dadra and Nagar Haveli | 15 | .. | 15 |
| | 61. Lakshadweep | 1 | .. | 1 |
| | TOTAL—JAILS | 68,41 | —22 | 68,19 |
| 257. Supplies and Disposals | 34. Ministry of External Affairs | 1,30,83 | .. | 1,30,83 |
| | 88. Supplies and Disposals | 7,60,73 | .. | 7,60,73 |
| | TOTAL—Supplies and Disposals | 8,91,56 | .. | 8,91,56 |
| 258. Stationery and Printing | 58. Chandigarh | 1,59,00 | .. | 1,59,00 |
| | 59. Andaman and Nicobar Islands | 6,51 | .. | 6,51 |
| | 60. Lakshadweep | 2,26 | .. | 2,26 |
| | 98. Stationery and Printing | 31,55,23 | —22,23,86 | 9,31,37 |
| | TOTAL—STATIONERY AND PRINTING | 33,23,00 | —22,23,86 | 10,99,14 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 259. Public Works | 57. Delhi | 7,26,67 | —2,95,53 | 4,31,14 |
| | 58. Chandigarh | 2,92,25 | —2,70 | 2,89,55 |
| | 59. Andaman and Nicobar Islands | 7,03,23 | —2,87,54 | 4,15,69 |
| | 60. Dadra and Nagar Haveli | 22,50 | —11,05 | 11,45 |
| | 61. Lakshadweep | 43,19 | —28,25 | 14,94 |
| | 95. Public Works | 64,48,87 | —44,91,92 | 19,56,95 |
| | TOTAL—PUBLIC WORKS | 82,36,71 | —51,16,99 | 31,19,72 |
| 260. Fire Protection and Control | 56. Other Expenditure of the Ministry of Home Affairs | 7,11 | .. | 7,11 |
| | 57. Delhi | 2,00 | .. | 2,00 |
| | 58. Chandigarh | 36,13 | .. | 33,13 |
| | 59. Andaman and Nicobar Islands | 9,61 | .. | 9,61 |
| | TOTAL—FIRE PROTECTION AND CONTROL | 54,85 | .. | 54,85 |
| 261. External Affairs | 34. Ministry of External Affairs | 51,18,25 | .. | 51,18,25 |
| 265. Other Administrative Services | 2. Agriculture | 42,42 | .. | 42,42 |
| | 41. Other Expenditure of the Ministry of Finance | 38,40 | .. | 38,40 |
| | 43. Department of Revenue and Banking | 1,15,63 | —1,03,16 | 12,47 |
| | 51. Ministry of Home Affairs | 2 | .. | 2 |
| | 53. Department of Personnel and Administrative Reforms | 1,36,73 | .. | 1 36,73 |
| | 55. Census | 3,80,38 | .. | 3,80,38 |
| | 56. Other Expenditure of the Ministry of Home Affairs | 22,43,99 | .. | 22,43,99 |
| | 57. Delhi | 85,04 | .. | 85,04 |
| | 58. Chandigarh | 21,27 | .. | 21,27 |
| | 59. Andaman and Nicobar Islands | 23,08 | .. | 23,08 |
| | 60. Dadra and Nagar Haveli | 1,01 | .. | 1,01 |
| | 62. Ministry of Industry | 30,85 | . | 30,85 |
| | 70. Ministry of Law, Justice and Company Affairs | 32,59 | .. | 32,59 |
| | 92. Aviation | 10 | . | 10 |
| | TOTAL—OTHER ADMINISTRATIVE SERVICES | 31,51,51 | —1,03,16 | 30,48,35 |
| | TOTAL—ADMINISTRATIVE SERVICES | 486,23,01 | —76,44,17 | 409,78,84 |
| (e) Pensions and Miscellaneous General Services | | | | |
| 266. Pensions and Other Retirement Benefits | 39. Pensions | 42,76,94 | —42,43 | 42,34,51 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 267. Aid Materials and Equipments | 2. Agriculture | 1,60,00 | .. | 1,60,00 |
| | 3. Fisheries | 2,67,00 | —2,67,00 | .. |
| | 4. Animal Husbandry and Dairy Development | 2,90,00 | —30,00 | 2,60,00 |
| | 6. Department of Food | 60,99,63 | .. | 60,99,63 |
| | 7. Department of Rural Development | 1,20,00 | —1,20,00 | .. |
| | 14. Civil Supplies and Co-operation | 13,43,00 | .. | 13,43,00 |
| | 29. Education | 82,57 | .. | 82,57 |
| | 50. Family Welfare | 3,47,60 | —3,47,60 | .. |
| | 64. Villages and Small Industries | 1,80,00 | —1,80,00 | .. |
| | 67. Broadcasting | 10,00 | —10,00 | .. |
| | 69. Labour and Employment | 1,64,18 | —1,64,18 | .. |
| | TOTAL—AID MATERIALS AND EQUIPMENTS | 90,63,98 | —11,18,78 | 79,45,20 |
| 268. Miscellaneous General Services | 22. Ministry of Defence | 70,32,06 | —3,15,00 | 67,17,06 |
| | 39. Pensions | 6 | .. | 6 |
| | 41. Other Expenditure of the Ministry of Finance | 26,64 | .. | 26,64 |
| | 56. Other Expenditure of the Ministry of Home Affairs | 1,86,29 | .. | 1,86,29 |
| | 57. Delhi | 14,41 | —13,85 | 56 |
| | 59. Andaman and Nicobar Islands | 1 | .. | 1 |
| | TOTAL—MISCELLANEOUS GENERAL SERVICES | 72,59,47 | —3,28,85 | 69,30,62 |
| | TOTAL-PENSIONS AND MISCELLANEOUS GENERAL SERVICES | 206,00,39 | —14,90,06 | 191,10,33 |
| (f) Defence Services | | | | |
| 269. Defence Services, —Army | 23. Defence Services—Army | 1783,03,22 | —28,85,97 | 1754,17,25 |
| 270. Defence Services, —Navy | 24. Defence Services—Navy | 187,56,44 | —22,73 | 187,33,71 |
| 271. Defence Services, —Air Force | 25. Defence Services—Air Force | 566,06,20 | .. | 566,06,20 |
| 272. Defence Services—Pensions | 26. Defence Services—Pensions | 111,45,25 | .. | 111,45,25 |
| | TOTAL—DEFENCE SERVICES | 2648,11,11 | —29,08,70 | 2619,02,41 |
| | TOTAL—GENERAL SERVICES | 5363,61,91 | —136,09,76 | 5227,52,15 |
| B. Social and Community Services: | | | | |
| 276. Secretariat—Social and Community Services | 28. Department of Education | 1,55,94 | .. | 1,55,94 |
| | 30. Department of Social Welfare | 38,08 | .. | 38,08 |
| | 48. Ministry of Health and Family Welfare | 79,51 | .. | 79,51 |
| | 57. Delhi | 22,23 | .. | 22,23 |
| | 65. Ministry of Information and Broadcasting | 82,86 | .. | 82,86 |
| | 68. Ministry of Labour | 85,00 | .. | 85,00 |
| | 77. Department of Science and Technology | 1,13,74 | .. | 1,13,74 |
| | 89. Department of Rehabilitation | 46.44 | .. | 46,44 |
| | 99. Department of Atomic Energy | 50,87 | .. | 50,87 |
| | 102. Department of Culture | 65,13 | .. | 65,13 |
| | 105. Department of Space | 25,14 | .. | 25,14 |
| | TOTAL—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES | 7,64,94 | .. | 7,64,94 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 277. Education | 29. Education | 158,07,08 | .. | 158,07,08 |
| | 57. Delhi | 50,69,53 | .. | 50,69,53 |
| | 58. Chandigarh | 5,93,67 | —27,87 | 5,65,80 |
| | 59. Andaman and Nicobar Islands | 2,25,81 | .. | 2,25,81 |
| | 60. Dadra and Nagar Haveli | 50,28 | .. | 50,28 |
| | 61. Lakshadweep | 81,64 | .. | 81,64 |
| | TOTAL—EDUCATION | 218,28,01 | —27,87 | 218,00,14 |
| 278. Art and Culture | 43. Department of Revenue and Banking | 10,00 | .. | 10,00 |
| | 57. Delhi | 20,45 | .. | 20,45 |
| | 58. Chandigarh | 21,09 | .. | 21,09 |
| | 60. Dadra and Nagar Haveli | 26 | .. | 26 |
| | 102. Department of Culture | 7,19,00 | .. | 7,19,00 |
| | 103. Archaeology | 6,32,99 | .. | 6,32,99 |
| | TOTAL—ART AND CULTURE | 14,03,79 | .. | 14,03,79 |
| 279. Scientific Services and Research | 28. Department of Education | 65 | .. | 65 |
| | 58. Chandigarh | 5,00 | .. | 5,00 |
| | 77. Department of Science and Technology | 19,07,35 | .. | 19,07,35 |
| | 78. Survey of India | 18,68,00 | —60,86 | 18,07,14 |
| | 79. Grants to Council of Scientific and Industrial Research | 50,26,28 | .. | 50,26,28 |
| | 91. Meteorology | 16,80,78 | —9,37 | 16,71,41 |
| | 100. Atomic Energy Research, Development and Industrial Projects | 39,12,14 | —1,19,90 | 37,92,24 |
| | 102. Department of Culture | 81,00 | .. | 81,00 |
| | 104. Department of Electronics | 7,24,31 | .. | 7,24,31 |
| | 105. Department of Space | 38,73,03 | .. | 38,73,03 |
| | TOTAL—SCIENTIFIC SERVICES AND RESEARCH | 190,78,54 | —1,90,13 | 188,88,41 |
| 280. Medical | 49. Medical and Public Health | 36,15,50 | —2,12,03 | 34,03,47 |
| | 57. Delhi | 11,14,12 | .. | 11,14,12 |
| | 58. Chandigarh | 82,78 | —6,50 | 76,28 |
| | 59. Andaman and Nicobar Islands | 99,59 | .. | 99,59 |
| | 60. Dadra and Nagar Haveli | 7,94 | .. | 7,94 |
| | 61. Lakshadweep | 27,63 | .. | 27,63 |
| | TOTAL—MEDICAL | 49,47,56 | —2,18,53 | 47,29,03 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 281. Family Welfare | 50. Family Welfare | 16,58,85 | —3,61,40 | 12,97,45 |
| 282. Public Health, Sanitation and Water Supply | 49. Medical and Public Health | 15,32,46 | .. | 15,32,46 |
| | 57. Delhi. | 1,28,01 | .. | 1,28,01 |
| | 58. Chandigarh | 39,72 | .. | 39,72 |
| | 59. Andaman and Nicobar Islands | 10,93 | .. | 10,93 |
| | 60. Dadra and Nagar Haveli | 6,13 | .. | 6,13 |
| | 61. Lakshadweep | 10,37 | .. | 10,37 |
| | 62. Water Supply and Sewerage | 49,51 | .. | 49,51 |
| | TOTAL—PUBLIC HEALTH, SANITATION AND WATER SUPPLY | 17,77,13 | .. | 17,77,13 |
| 283. Housing | 57. Delhi | 3,29,98 | .. | 3,29,98 |
| | 58. Chandigarh | 28,98 | .. | 28,98 |
| | 59. Andaman and Nicobar Islands | 47,20 | .. | 47,20 |
| | 60. Dadra and Nagar Haveli | 2,75 | .. | 2,75 |
| | 61. Lakshadweep | 15,47 | .. | 15,47 |
| | 97. Housing and Urban Development | 11,27,37 | —4,00 | 11,23,37 |
| | TOTAL—HOUSING | 15,51,75 | —4,00 | 15,47,75 |
| 284. Urban Development | 58. Chandigarh | 48,37 | .. | 48,37 |
| | 59. Andaman and Nicobar Islands | 78 | .. | 78 |
| | 97. Housing and Urban Development | 69,45 | .. | 69,45 |
| | TOTAL—URBAN DEVELOPMENT | 1,18,60 | .. | 1,18,60 |
| 285. Information and Publicity | 57. Delhi | 19,51 | .. | 19,51 |
| | 58. Chandigarh | 1,15 | .. | 1,15 |
| | 59. Andaman and Nicobar Islands | 2,60 | .. | 2,60 |
| | 60. Dadra and Nagar Haveli | 88 | .. | 88 |
| | 61. Lakshadweep | 1,68 | .. | 1,68 |
| | 66. Information and Publicity | 18,46,31 | —64,67 | 17,81,64 |
| | TOTAL—INFORMATION AND PUBLICITY | 18,72,13 | —64,67 | 18,07,46 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 286. Broadcasting | 67. Broadcasting | 57,78,13 | —9,42,14 | 48,35,99 |
| 287. Labour and Employment | 57. Delhi | 2,33,08 | .. | 2,33,08 |
| | 58. Chandigarh | 21,68 | .. | 21,68 |
| | 59. Andaman and Nicobar Islands | 3,08 | .. | 3,08 |
| | 60. Dadra and Nagar Haveli | 8,31 | .. | 8,31 |
| | 61. Lakshadweep | 1,27 | .. | 1,27 |
| | 69. Labour and Employement | 65,02,69 | —12,32,24 | 52,70,45 |
| | 82. Ports, Lighthouses and Shipping | 3,75 | .. | 3,75 |
| | TOTAL—LABOUR AND EMPLOYMENT | 67,73,86 | —12,32,24 | 55,41,62 |
| 288. Social Security and Welfare | 14. Civil Supplies and Cooperation | 10,05 | .. | 10,05 |
| | 29. Education | 80,75 | .. | 80,75 |
| | 30. Department of Social Welfare | 13,27,36 | .. | 13,27,36 |
| | 34. Ministry of External Affairs | 56,92 | .. | 56,92 |
| | 39. Pensions | 2,73,00 | .. | 2,73,00 |
| | 56. Other Expenditure of the Ministry of Home Affairs | 33,61,78 | .. | 33,61,78 |
| | 57. Delhi | 3,63,45 | .. | 3,63,45 |
| | 58. Chandigarh | 8,13 | .. | 8,13 |
| | 59. Andaman and Nicobar Islands | 11,01 | .. | 11,01 |
| | 60. Dadra and Nagar Haveli | 16,33 | .. | 16,33 |
| | 61. Lakshadweep | 7,01 | .. | 7,01 |
| | 89. Department of Rehabilitation | 11,94,66 | —13,80 | 11,80,86 |
| | TOTAL—SOCIAL SECURITY AND WELFARE | 67,10,45 | —13,80 | 66,96,65 |
| 289. Relief on account of Natural Calamities | 57. Delhi | 68 | .. | 68 |
| | 58. Chandigarh | 1 | .. | 1 |
| | 59. Andaman and Nicobar Islands | 1 | .. | 1 |
| | 60. Dadra and Nagar Haveli | 2 | .. | 2 |
| | 61. Lakshadweep | 13 | .. | 13 |
| | TOTAL—RELIEF ON ACCOUNT OF NATURAL CALAMITIES | 85 | .. | 85 |
| 295. Other Social and Community Services | 5. Forest | 36,63 | .. | 36,63 |
| | 56. Other Expenditure of the Ministry of Home Affairs. | 16,39 | .. | 16,39 |
| | 57. Delhi | 55 | .. | 55 |
| | 59. Andaman and Nicobar Islands | 10 | .. | 10 |
| | 60. Dadra and Nagar Haveli | 1,60 | .. | 1,60 |
| | 104. Department of Electronics | 1,00 | .. | 1,00 |
| | TOTAL—OTHER SOCIAL AND COMMUNITY SERVICES | 56,27 | .. | 56,27 |
| | TOTAL—SOCIAL AND COMMUNITY SERVICES | 743,20,86 | —30,54,78 | 712,66,08 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| C. Economic Services : | | | | |
| (a) General Economic Services : | | | | |
| 296. Secretariat—Economic Services | 1. Department of Agriculture | 2,47,33 | .. | 2,47,33 |
| | 6. Department of Food | 78,07 | .. | 78,07 |
| | 7. Department of Rural Development | 41,35 | .. | 41,35 |
| | 8. Department of Agricultural Research and Education | 5,69 | .. | 5,69 |
| | 10. Department of Irrigation | 70,98 | .. | 70,93 |
| | 11. Ministry of Chemicals and Fertilizers | 43,06 | .. | 43,06 |
| | 13. Ministry of Civil Supplies and Co-operation | 36,80 | .. | 36,80 |
| | 15. Ministry of Commerce | 1,45,51 | .. | 1,45,51 |
| | 17. Ministry of Communications | 22,64 | .. | 22,64 |
| | 31. Ministry of Energy | 68,26 | .. | 68,26 |
| | 57. Delhi | 9,90 | .. | 9,90 |
| | 62. Ministry of Industry | 1,51,23 | .. | 1,51,23 |
| | 70. Ministry of Law, Justice and Company Affairs | 59,40 | .. | 59,40 |
| | 72. Ministry of Petroleum | 64,48 | .. | 64,48 |
| | 74. Ministry of Planning | 8,10 | .. | 8,10 |
| | 76. Planning Commission | 3,73,69 | .. | 3,73,69 |
| | 80. Ministry of Shipping and Transport | 2,97,71 | —5,64 | 2,92,07 |
| | 84. Department of Steel | 47,84 | .. | 47,84 |
| | 85. Department of Mines | 32,00 | .. | 32,00 |
| | 90. Ministry of Tourism and Civil Aviation | 39,30 | —50 | 38,80 |
| | 104. Department of Electronics | 86,69 | .. | 86,69 |
| | TOTAL—SECRETARIAT—ECONOMIC SERVICES | 19,30,03 | —6,14 | 19,23,89 |
| 297. Foreign Trade and Export Promotion | 6. Department of Food | 10 | .. | 10 |
| | 16. Foreign Trade and Export Production | 283,78,16 | .. | 283,78,16 |
| | 57. Delhi | 50 | .. | 50 |
| | TOTAL—FOREIGN TRADE AND EXPORT PROMOTION | 283,78,76 | .. | 283,78,76 |
| 298. Co-operation | 7. Department of Rural Development | 2,00,00 | .. | 2,00,00 |
| | 14. Civil Supplies and Co-operation | 6,99,50 | .. | 6,99,50 |
| | 16. Foreign Trade and Export Production | 24,75,00 | .. | 24,75,00 |
| | 53. Department of Personnel and Administrative Reforms | 1,75 | .. | 1,75 |
| | 57. Delhi | 32,54 | .. | 32 54 |
| | 58. Chandigarh | 2.46 | .. | 2.46 |
| | 59 Andaman and Nicobar Islands | 10,64 | .. | 10,64 |
| | 60. Dadra and Nagar Haveli | 1,73 | .. | 1,73 |
| | 61. Lakshadweep | 5,78 | .. | 5,78 |
| | 64. Village and Small Industries | 25,00 | .. | 25,00 |
| | TOTAL—COOPERATION | 34,54,40 | .. | 34,54,40 |
| 299. Special and Backward Areas | 56 Other Expenditure of the Ministry of Home Affairs | 2,85,91 | .. | 2,85,91 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount) of Demand | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 304. Other General Economic Services | | | | |
| | 7. Department of Rural Development | 8,00,00 | .. | 8,00,00 |
| | 14. Civil Supplies and Cooperation | 47,95 | .. | 47,95 |
| | 41. Other Expenditure of the Ministry of Finance | 17,07,85 | —80,27 | 16 27,58 |
| | 43. Deparment of Revenue and Banking | 2,00,22 | .. | 2,00,22 |
| | 57. Delhi | 21,00 | .. | 21,00 |
| | 58. Chandigarh | 1,94 | .. | 1,94 |
| | 59 Andaman and Nicobar Islands | 30 | .. | 30 |
| | 60. Dadra and Nagar Haveli | 1,13 | .. | 1,13 |
| | 61. Lakshadweep | 70 | .. | 70 |
| | 62. Ministry of Industry | 1,35,53 | .. | 1,35,53 |
| | 70. Ministry of Law, Justice and Company Affairs | 1,69,79 | .. | 1,69,79 |
| | 75. Statistics | 11,71,57 | .. | 11,71,57 |
| | 76. Planning Commission | 49,66 | .. | 49,66 |
| | 86. Mines ann Minerals | 1 | .. | 1 |
| | TOTAL—OTHER GENERAL ECONOMIC SERVICES | 43,07,65 | —80,27 | 42,27,38 |
| | TOTAL—GENERAL ECONOMIC SERVICES | 383,56,75 | —86,41 | 382,70,34 |
| (b) Agriculture and Allied Services : | | | | |
| 305. Agriculture | 2. Agriculture | 117,67,30 | .. | 117,67,30 |
| | 7. Department of Rural Development | 47,42,26 | .. | 47,42,26 |
| | 9. Payments to Indian Council of Agricultural Research | 42,32,22 | .. | 42,32,22 |
| | 41. Other Expenditure of the Ministry of Finance | 1,50,00 | ... | 1,50,00 |
| | 57. Delhi | 61,18 | .. | 61,18 |
| | 58. Chandigarh | 2,11 | .. | 2,11 |
| | 59. Andaman and Nicobar Islands | 54,69 | .. | 54,69 |
| | 60. Dadra and Nagar Haveli | 17,77 | .. | 17,77 |
| | 61. Lakshadweep | 13,30 | .. | 13,30 |
| | TOTAL—AGRICULTURE | 210,40,83 | .. | 210,40,83 |
| 306. Minor Irrigation | 2. Agriculture | 12,29,41 | —5,40,00 | 6,89,41 |
| | 57. Delhi | 16,09 | —4,50 | 11,59 |
| | 59. Andaman and Nicobar Islands | 3,32 | .. | 3,32 |
| | 60. Dadra and Nagar Haveli | 13,23 | .. | 13,23 |
| | TOTAL—MINOR IRRIGATION | 12,62,05 | —5,44,50 | 7,17,55 |
| 307. Soil and Water Conservation | 2. Agriculture | 53,20 | —51 | 52,69 |
| | 5. Forest | 1,95,73 | —1 | 1,95,72 |
| | 9. Payments to Indian Council of Agricultural Research | 49,40 | .. | 49,40 |
| | 57. Delhi | 1,00 | .. | 1,00 |
| | 58. Chandigarh | 1,70 | .. | 1,70 |
| | 59. Andaman and Nicobar Islands | 17,39 | .. | 17,39 |
| | 60. Dadra and Nagar Haveli | 10,00 | .. | 10,00 |
| | TOTAL—SOIL AND WATER CONSERVATION | 3,28,42 | —52 | 3,27,90 |
| 308. Area Development | 2. Agriculture | 2,00,00 | .. | 2,00,00 |
| | 7. Department of Rural Development | 3,17,00 | .. | 3,17,00 |
| | 58. Chandigarh | 55 | .. | 55 |
| | TOTAL—AREA DEVELOPMENT | 5,17,55 | .. | 5,17,55 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in Reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 309. Food | 2. Agriculture | 50 | .. | 50 |
| | 6. Department of Food | 492,52,23 | .. | 492,52,23 |
| | 14. Civil Supplies and Co-operation | 24,10 | .. | 24,10 |
| | 57. Delhi | 99,43 | .. | 99,43 |
| | 58. Chandigarh | 3,00 | .. | 3,00 |
| | 59. Andaman and Nicobar Islands | 18,84 | .. | 18,84 |
| | 60. Dadra and Nagar Haveli | 52 | .. | 52 |
| | TOTAL—FOOD | 493,98,62 | .. | 493,98,62 |
| 310. Animal Husbandry | 4. Animal Husbandry and Dairy Development | 4,59,63 | .. | 4,59,63 |
| | 9. Payments to Indian Council of Agricultural Research | 7,48,05 | .. | 7,48,05 |
| | 57. Delhi | 50,45 | .. | 50,45 |
| | 58. Chandigarh | 42,28 | .. | 42,28 |
| | 59. Andaman and Nicobar Islands | 26,65 | .. | 26,65 |
| | 60. Dadra and Nagar Haveli | 3,70 | .. | 3,70 |
| | 61. Lakshadweep | 11,24 | .. | 11,24 |
| | TOTAL—ANIMAL HUSBANDRY | 13,42,00 | .. | 13,42,00 |
| 311. Dairy Development | 4. Animal Husbandry and Dairy Development | 30,83,09 | .. | 30,83,09 |
| | 9. Payments to Indian Council of Agricultural Research | 1,92,88 | .. | 1,92,88 |
| | 60. Dadra and Nagar Haveli | 70 | .. | 70 |
| | TOTAL—DAIRY DEVELOPMENT | 32,76,67 | .. | 32,76,67 |
| 312. Fisheries | 3. Fisheries | 10,59,39 | .. | 10,59,39 |
| | 9. Payments to Indian Council of Agricultural Research | 3,12,69 | .. | 3,12,69 |
| | 57. Delhi | 6,28 | .. | 6,28 |
| | 58. Chandigarh | 76 | .. | 76 |
| | 59. Andaman and Nicobar Islands | 32,89 | .. | 32,89 |
| | 60. Dadra and Nagar Haveli | 5 | .. | 5 |
| | 61. Lakshadweep | 40,39 | .. | 40,39 |
| | TOTAL—FISHERIES | 14,52,45 | .. | 14,52,45 |
| 313. Forest | 5. Forest | 3,30,69 | —21,39 | 3,09,30 |
| | 9. Payments to Indian Council of Agricultural Research | 1,54,01 | .. | 1,54,01 |
| | 57. Delhi | 32,73 | .. | 32,73 |
| | 58. Chandigarh | 15,00 | .. | 15,00 |
| | 59. Andaman and Nicobar Islands | 3,65,88 | —20,00 | 3,45,88 |
| | 60. Dadra and Nagar Haveli | 13,12 | .. | 13,12 |
| | TOTAL—FOREST | 9,11,43 | —41,39 | 8,70,04 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 314. Community Development | 7. Department of Rural Development | 51,82 | —1 | 51,81 |
| | 57. Delhi | 27,25 | .. | 27,25 |
| | 58. Chandigarh | 2,57 | .. | 2,57 |
| | 59. Andaman and Nicobar Islands | 11,78 | .. | 11,78 |
| | 60. Dadra and Nagar Haveli | 6,23 | .. | 6,23 |
| | 61. Lakshadweep | 4,95 | .. | 4,95 |
| | TOTAL—COMMUNITY DEVELOPMENT | 1,04,60 | —1 | 1,04,59 |
| | TOTAL—AGRICULTURE AND ALLIED SERVICES | 796,34,62 | —5,86,42 | 790,48,20 |
| (c) Industry and Minerals : | | | | |
| 320. Industries | 12. Chemicals and Fertilizers Industries | 75 | .. | 75 |
| | 14 Civil Supplies and Co-operation | 1,25,00 | .. | 1,25,00 |
| | 16. Foreign Trade and Export Production | 75,89,52 | .. | 75,89,52 |
| | 22. Defence | 57,32 | .. | 57,32 |
| | 47. Opium and Alkaloid Factories | 30,12,56 | —2,16,00 | 27,96,56 |
| | 57. Delhi | 1,93 | .. | 1,93 |
| | 58. Chandigarh | 1,24 | .. | 1,24 |
| | 60. Dadra and Nagar Haveli | 2,58 | .. | 2,58 |
| | 63. Industries | 13,86,06 | —5,00 | 13,81,06 |
| | 73. Petroleum and Petro-Chemicals Industries | 60,20,82 | .. | 60,20,82 |
| | 81. Ports, Lighthouses and Shipping | 5,61,00 | .. | 5,61,00 |
| | 84. Department of Steel | 74,16,99 | —5,50 | 74,11,49 |
| | 90. Aviation | 1,00 | .. | 1,00 |
| | 100. Atomic Energy Research, Development and Industrial Projects | 26,74,97 | —18,12,85 | 8,62,12 |
| | TOTAL—INDUSTRIES | 288,51,74 | —20,39,35 | 268,12,39 |
| 321. Village and Small Industries | 16. Foreign Trade and Export Production | 13,02,48 | .. | 13,02,48 |
| | 57 Delhi | 54,81 | .. | 54,81 |
| | 58. Chandigarh | 3,80 | .. | 3,80 |
| | 59. Andaman and Nicobar Islands | 10,59 | .. | 10,59 |
| | 60. Dadra and Nagar Haveli | 40 | .. | 40 |
| | 61. Lakshadweep | 8,20 | .. | 8,20 |
| | 64. Village and Small Industries | 34,18,84 | .. | 34,18,84 |
| | TOTAL—VILLAGE AND SMALL INDUSTRIES | 47,99,12 | .. | 47,99,12 |
| 328. Mines and Minerals | 33. Coal and Lignite | 23,03,03 | .. | 23,03,03 |
| | 84. Department of Steel | 4,28,30 | .. | 4,28,30 |
| | 86. Mines and Minerals | 41,52,41 | —69,44 | 40,82,97 |
| | TOTAL—MINES AND MINERALS | 68,83,74 | —69,44 | 68,14,30 |
| | TOTAL—INDUSTRIES AND MINERALS | 405,34,60 | —21,08,79 | 384,25,81 |
| (d) Water and Power Development | | | | |
| 331. Water and Power Development Services | 10. Department of Irrigation | 12,11,02 | —61,24 | 11,49,78 |
| | 32. Power Development | 25,64,32 | .. | 25,64,32 |
| | TOTAL—WATER AND POWER DEVELOPMENT : | 37,75,34 | —61,24 | 37,14,10 |
| 333. Irrigation, Navigation, Drainage and Flood Control Projects | 10. Department of Irrigation | 2,66,12 | .. | 2,66,12 |
| | 57. Delhi | 43,85 | .. | 43,85 |
| | 60. Dadra and Nagar Haveli | 5 | .. | 5 |
| | TOTAL—IRRIGATION, NAVIGATION, ETC. | 3,10,02 | .. | 3,10,02 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 334. Power Projects | 32. Power Development | 25,71,76 | —31,90 | 25,39,86 |
| | 58. Chandigarh | 1,97,76 | .. | 1,97,76 |
| | 59. Andaman and Nicobar Islands | 1,30,55 | .. | 1,30,55 |
| | 60. Dadra and Nagar Haveli | 14,00 | .. | 14,00 |
| | 61. Lakshadweep | 38,61 | —8,00 | 30,61 |
| | 101. Nuclear Power Schemes | 40,45,66 | —1,09,90 | 39,35,76 |
| | TOTAL—POWER PROJECTS | 69,98,34 | —1,49,80 | 68,48,54 |
| | TOTAL—WATER AND POWER DEVELOPMENT | 110,83,70 | —2,11,04 | 108,72,66 |
| Transport and Communications : | | | | |
| 335. Ports, Lighthouses and Shipping | 59. Andaman and Nicobar Islands | 1,53,04 | —66,00 | 87,04 |
| | 61. Lakshadweep | 6,37 | .. | 6,37 |
| | 82. Ports, Lighthouses and Shipping | 26,09,33 | .. | 26,09,33 |
| | TOTAL—PORTS, LIGHTHOUSES AND SHIPPING | 27,68,74 | —66,00 | 27,02,74 |
| 336. Civil Aviation | 59. Andaman and Nicobar Islands | 27,00 | .. | 27,00 |
| | 92. Aviation | 18,02,92 | —1,14,57 | 16,88,35 |
| | TOTAL—CIVIL AVIATION | 18,29,92 | - 1,14,57 | 17,15,35 |
| 337. Roads and Bridges | 41. Other Expenditure of the Ministry of Finance | 1,81,37 | .. | 1,81,37 |
| | 54. Police | 1,10 | .. | 1,10 |
| | 57. Delhi | 7,00,00 | .. | 7,00,00 |
| | 58. Chandigarh | 1,20 | . | 1,20 |
| | 59. Andaman and Nicobar Islands | 39,00 | .. | 39,00 |
| | 60. Dadra and Nagar Haveli | 7,77 | .. | 7,77 |
| | 61. Lakshadweep | 10 | .. | 10 |
| | 81. Roads | 36,74,22 | —93,03 | 35,81,19 |
| | TOTAL—ROADS AND BRIDGES | 46,04,76 | —93,03 | 45,11,73 |
| 338. Road and Water Transport Services | 58. Chandigarh | 1,15,33 | —10,95 | 1,04,38 |
| | 59. Andaman and Nicobar Islands | 58,47 | —82 | 57,65 |
| | 61. Lakshadweep | 61,93 | .. | 61,93 |
| | 83. Road and Inland Water Transport | 62,35 | .. | 62,35 |
| | TOTAL—ROAD AND WATER TRANSPORT SERVICES | 2,98,08 | —11,77 | 2,86,31 |
| 339. Tourism | 57. Delhi | 16 | .. | 16 |
| | 58. Chandigarh | 10,60 | .. | 10,60 |
| | 59. Andaman and Nicobar Islands | 4,70 | .. | 4,70 |
| | 60 Dadra and Nagar Haveli | 1,00 | .. | 1,00 |
| | 61. Lakshadweep | 1,25 | .. | 1,25 |
| | 93. Tourism | 4,64,45 | .. | 4,64,45 |
| | TOTAL—TOURISM | 4,82,16 | .. | 4,82,16 |
| 344. Other Transport and Communication Services | 17. Ministry of Communications | 1,40,38 | .. | 1,40,38 |
| | 18. Overseas Communications Service | 10,77,31 | —30 | 10,77,01 |
| | 61. Lakshadweep | 3,79 | .. | 3,79 |
| | 90. Ministry of Tourism and Civil Aviation | 16,80 | —2,85 | 13,95 |
| | 105. Department of Space | 1,00 | .. | 1,00 |
| | TOTAL—OTHER TRANSPORT, ETC. | 12,39,28 | —3,15 | 12,36,13 |
| | TOTAL—TRANSPORT AND COMMUNICATIONS | 112,22,94 | —2,88,52 | 109,34,42 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| (g) Posts and Telegraphs | | | | |
| 355. Postal Services | 19. Posts and Telegraphs—Working Expenses . | 275,13,90 | —27,82,77 | 247,31,13 |
| 356. Telecommunication Services . | 19. Posts and Telegraphs—Working Expenses . | 335,93,93 | —29,54,72 | 306,39,21 |
| 357. Dividend to General Revenues . | 20. Posts and Telegraphs-Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues . . . . . | 30,14,35 | .. | 30,14,35 |
| 358. Appropriations from Posts and Telegraphs' Surplus . . . | 20. Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues . . . . . | 133,54,31 | .. | 133,54,31 |
| | TOTAL–POSTS AND TELEGRAPHS . . . | 774,76,49 | —57,37,49 | 717,39,00 |
| | TOTAL–ECONOMIC SERVICES . . . . | 2583,09,10 | —90,18,67 | 2492,90,43 |
| D. Grants-in-aid and Contributions : | | | | |
| 360. Grants-in-aid to State Governments | 2. Agriculture . . . . . | 63,53,15 | .. | 63,53,15 |
| | 3. Fisheries. . . . . | 8,95,95 | .. | 8,95,95 |
| | 4. Animal Husbandry and Dairy Development . | 15,84,83 | .. | 15,84,83 |
| | 5. Forest . . . . . | 15,72,00 | .. | 15,72,00 |
| | 6. Department of Food . . . . . | 30,78,44 | .. | 30,78,44 |
| | 7. Department of Rural Development . . | 88,88,18 | .. | 88,88,18 |
| | 10. Department of Irrigation . . . . | 5,20,90 | .. | 5,20,90 |
| | 14. Civil Supplies and Co-operation | 34,50 | .. | 34,50 |
| | 16. Foreign Trade and Export Production | 11,67,50 | .. | 11,67,50 |
| | 29. Education . . . . . | 22,68,53 | .. | 22,68,53 |
| | 30. Department of Social Welfare . . . | 3,95,00 | .. | 3,95,00 |
| | 32. Power Development . . . . . | 50,00 | .. | 50,00 |
| | 40. Transfers to State and Union Territory Governments . . . . . | 1128,10,27 | —3,50,00 | 1124,60,27 |
| | 43. Department of Revenue and Banking . . | 4,00 | .. | 4,00 |
| | 49. Medical and Public Health . . . . | 62,98,38 | .. | 62,98,38 |
| | 50. Family Welfare . . . . . | 87,10,56 | .. | 87,10,56 |
| | 54. Police . . . . . | 7,13,00 | .. | 7,13,00 |
| | 56. Other Expenditure of the Ministry of Home Affairs . . . . . | 99,97,33 | .. | 99,97,33 |
| | 63. Industries . . . . . | 9,50,00 | .. | 9,50,00 |
| | 64. Village and Small Industries . . . . | 4,15,00 | .. | 4,15,00 |
| | 69. Labour and Employment . . . . | 55,38 | .. | 55,38 |
| | 75. Statistics . . | 1,25,32 | .. | 1,25,32 |
| | 76. Planning Commission . . | 92,00 | .. | 92,00 |
| | 81. Roads . . . . . | 41,70,65 | —8,00,00 | 33,70,65 |
| | 89. Department of Rehabilitation . . . | 12,62,13 | —2,13,00 | 10,49,13 |
| | 92. Aviation . . . . . | 5,07,51 | .. | 5,07,51 |
| | 96. Water Supply and Sewerage. . . . | 42,51,60 | .. | 42,51,60 |
| | 97. Housing and Urban Development . . | 1,88,25 | .. | 1,88,25 |
| | 102. Department of Culture . . . . | 28,20 | .. | 28,20 |
| | 103. Archaeology . . . . . | 45,00 | .. | 45,00 |
| | 104. Department of Electronics . . . . | 29,00 | .. | 29,00 |
| | TOTAL—GRANTS-IN-AID TO STATE GOVERNMENTS . . . . | 1774,62,56 | —13,63,00 | 1760,99,56 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 361 Grants-in-Aid to Union Territory Governments | 2. Agriculture | 50,28 | .. | 50,28 |
| | 3. Fisheries | 22,00 | .. | 22,00 |
| | 4. Animal Husbandry and Dairy Development | 39,23 | .. | 39,23 |
| | 5. Forest | 3,50 | .. | 3,50 |
| | 7. Department of Rural Development | 5,34 | .. | 5,34 |
| | 8. Department of Agricultural Research and Education | 1,95 | .. | 1,95 |
| | 14. Civil Supplies and Co-operation | 1,12 | .. | 1,12 |
| | 16. Foreign Trade and Export Production | 7,63 | .. | 7,63 |
| | 29. Education | 28,41 | .. | 28,41 |
| | 30. Department of Social Welfare | 7,00 | .. | 7,00 |
| | 49. Medical and Public Health | 79,15 | .. | 79,15 |
| | 50. Family Welfare | 36,33 | .. | 36,33 |
| | 56. Other Expenditure of the Ministry of Home Affairs | 66,49,74 | .. | 66 49,74 |
| | 63. Industries | 50,00 | .. | 50,00 |
| | 64. Village and Small Industries | 35,00 | .. | 35,00 |
| | 75. Statistics | 8,70 | .. | 8,70 |
| | 81. Roads | 9,98,19 | .. | 9,98,19 |
| | 89. Department of Rehabilitation | 10,27 | .. | 10,27 |
| | 102. Department of Culture | 2,65 | .. | 2,65 |
| | 103. Archaeology | 2,00 | .. | 2,00 |
| | 104. Department of Electronics | 6,00 | .. | 6,00 |
| | TOTAL—GRANTS-IN-AID TO UNION TERRITORY GOVERNMENTS | 80,44,49 | .. | 80,44,49 |
| 362. Payment of States' Share of Union Excise Duties | 40. Transfers to State and Union Territory Governments | 1091,70,00 | .. | 1091,70,00 |
| 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 57. Delhi | 17,25,67 | .. | 17,25,67 |
| | 58. Chandigarh | 1,00 | .. | 1,00 |
| | 60. Dadra and Nagar Haveli | 18 | .. | 18 |
| | TOTAL—COMPENSATION, ETC. | 17,26,85 | .. | 17,26,85 |
| 364. Technical and Economic Cooperation with other Countries | 10. Department of Irrigation | 3,00,00 | .. | 3,00,00 |
| | 34. Ministry of External Affairs | 45,31,59 | .. | 45,31,59 |
| | 41. Other Expenditure of the Ministry of Finance | 6,89,94 | .. | 6,89,94 |
| | TOTAL—TECHNICAL AND ECONOMIC, ETC. | 55,21,53 | .. | 55,21,53 |
| | TOTAL—GRANTS-IN-AID AND CONTRIBUTIONS | 3019,25,43 | —13,63,00 | 3005,62,43 |
| | TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT) AS SHOWN IN DEMANDS FOR GRANTS | 11709,17,30 | —270,46,21 | 11438,71,09 |
| | *Add*—RAILWAY EXPENDITURE AS PER RAILWAY BUDGET | 2119,80,90 | .. | 2119,80,90 |
| | GRAND TOTAL | 13828,98,20 | —270,46,21 | 13558,51,99 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| Consolidated Fund—Capital, Public Debt, Loans, etc. : | | | | |
| Expenditure Heads (Capital Account) | | | | |
| A.—*Capital Account of General Services*: | | | | |
| 430. Capital Outlay on India Security Press | 36. Stamps | 1,14,77 | .. | 1,14,77 |
| 446. Capital Outlay on Currency, Coinage and Mint | 38. Currency, Coinage and Mint | 25,05,35 | —16,86,56 | 8,18,79 |
| | 41. Other Expenditure of the Ministry of Finance | 211,00,00 | —2,89,85 | 208,10,15 |
| | TOTAL—CAPITAL OUTLAY ON CURRENCY, COINAGE AND MINT | 236,05,35 | —19,76,41 | 216,28,94 |
| 459. Capital Outlay on Public Works | 34. Ministry of External Affairs | 73,00 | .. | 73,00 |
| | 54. Police | 6,50,00 | .. | 6,50,00 |
| | 57. Delhi | 1,95,00 | .. | 1,95,00 |
| | 58. Chandigarh | 4,84 | .. | 4,84 |
| | 59. Andaman and Nicobar Islands | 41,97 | .. | 41,97 |
| | 60. Dadra and Nagar Haveli | 50 | .. | 50 |
| | 61. Lakshadweep | 7,90 | .. | 7,90 |
| | 95. Public Works | 19,75,79 | —23,00 | 19,52,79 |
| | TOTAL—PUBLIC WORKS | 29,49,00 | —23,00 | 29,26,00 |
| 468. Capital Outlay on Miscellaneous General Services | 22. Ministry of Defence | 30,85 | .. | 30,85 |
| | 39. Pensions | .. | —3,66,14 | —3,66,14 |
| | TOTAL—CAPITAL OUTLAY ON MISCELLANEOUS GENERAL SERVICES | 30,85 | —3,66,14 | —3,35,29 |
| 469. Capital Outlay on Defence Services | 27. Capital Outlay on Defence Services | 275,38,,03 | —10,90 | 275,27,13 |
| | TOTAL—CAPITAL ACCOUNT OF GENERAL SERVICES | 542,38,00 | —23,76,45 | 518,61,55 |
| B.—*Capital Account of Social and Community Services* : | | | | |
| 477. Capital Outlay on Education, Art and Culture | 43. Department of Revenue and Banking | 90,00 | .. | 90,00 |
| | 57. Delhi | 4,16,88 | .. | 4,16,88 |
| | 58. Chandigarh | 17,00 | .. | 17,00 |
| | 59. Andaman and Nicobar Islands | 10,38 | .. | 10,38 |
| | 60. Dadra and Nagar Haveli | 3,00 | .. | 3,00 |
| | 61. Lakshadweep | 2,50 | .. | 2,50 |
| | 95. Public Works | 43,77 | .. | 43,77 |
| | TOTAL—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE | 5,83,53 | .. | 5,83,53 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 479. Capital Outlay on Scientific Services and Research | 77. Department of Science and Technology | 1,05,00 | .. | 1,05,00 |
| | 91. Meteorology | 3,55,00 | .. | 3,55,00 |
| | 95. Public Works | 65,60 | .. | 65,60 |
| | 100. Atomic Energy Research, Development and Industrial Projects | 33,14,17 | .. | 33,14,17 |
| | 105. Department of Space | 7,03,83 | .. | 7,03,83 |
| | TOTAL—CAPITAL OUTLAY ON SCIENTIFIC SERVICES AND RESEARCH | 45,43,60 | .. | 45,43,60 |
| 480. Capital Outlay on Medical | 49. Medical and Public Health | 19,83,63 | —20,58,00 | —74,37 |
| | 57. Delhi | 2,41,24 | .. | 2,41,24 |
| | 58. Chandigarh | 2,13 | .. | 2,13 |
| | 59. Andaman and Nicobar Islands | 1,93 | .. | 1,93 |
| | 61. Lakshadweep | 1,50 | .. | 1,50 |
| | 95. Public Works | 1,43,59 | .. | 1,43,59 |
| | TOTAL—CAPITAL OUTLAY ON MEDICAL | 23,74,02 | —20,58,00 | 3,16,02 |
| 482. Capital Outlay on Public Health, Sanitation and Water Supply | 49. Medical and Public Health | 38,10,60 | —38,10,60 | .. |
| | 58. Chandigarh | 2,14,33 | .. | 2,14,33 |
| | 59. Andaman and Nicobar Islands | 7,91 | .. | 7,91 |
| | 60. Dadra and Nagar Haveli | 3,00 | .. | 3,00 |
| | TOTAL—CAPITAL OUTLAY ON PUBLIC HEALTH, ETC. | 40,35,84 | —38,10,60 | 2,25,24 |
| 483. Capital Outlay on Housing | 22. Ministry of Defence | 1,70 | .. | 1,70 |
| | 34. Ministry of External Affairs | 1,27,00 | .. | 1,27,00 |
| | 57. Delhi | 8,20,15 | .. | 8,20,15 |
| | 58. Chandigarh | 1,14,71 | .. | 1,14,71 |
| | 59. Andaman and Nicobar Islands | 54,82 | .. | 54,82 |
| | 60. Dadra and Nagar Haveli | 1,35 | .. | 1,35 |
| | 97. Housing and Urban Development | 31,47,81 | —5,00 | 31,42,81 |
| | TOTAL—CAPITAL OUTLAY ON HOUSING | 42,67,54 | —5,00 | 42,62,54 |
| 484. Capital Outlay on Urban Development | 57. Delhi | 16,09,37 | —18,53,32 | —2,43,95 |
| | 58. Chandigarh | 2,86,15 | —4,10,72 | —1,24,57 |
| | TOTAL—CAPITAL OUTLAY ON URBAN DEVELOPMENT | 18,95,52 | —22,64,04 | —3,68,52 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 485. Capital Outlay on Information and Publicity | 61. Lakshadweep | 3,00 | .. | 3,00 |
| | 66. Information and Publicity | 7,70 | .. | 7,70 |
| | TOTAL—CAPITAL OUTLAY ON INFORMATION AND PUBLICITY | 10,70 | .. | 10,70 |
| 486. Capital Outlay on Broadcasting | 67. Broadcasting | 23,38,76 | —10,78,94 | 12,59,82 |
| 488. Capital Outlay on Social Security and Welfare | 57. Delhi | 50,50 | .. | 50 50 |
| | 59. Andaman and Nicobar Islands | 1,61,36 | —70,18 | 91,18 |
| | 61. Lakshadweep | 5,95 | —7,00 | —1,05 |
| | 89. Department of Rehabilitation | 7,35,61 | —78,78 | 6,56,83 |
| | TOTAL—CAPITAL OUTLAY ON SOCIAL SECURITY, ETC. | 9,53,42 | —1,55,96 | 7,97,46 |
| 495. Capital Outlay on other Social and Community Services | 57. Delhi | 52,50 | .. | 52,50 |
| | 58. Chandigarh | 45 | .. | 45 |
| | 95. Public Works | 30,42 | .. | 30,42 |
| | TOTAL—CAPITAL OUTLAY ON OTHER SOCIAL AND COMMUNITY SERVICES | 83,37 | .. | 83,37 |
| | TOTAL—CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES | 210,86,30 | —93,72,54 | 117,13,76 |
| C.—*Capital Account of Economic Services :* | | | | |
| (*a*) *Capital Account of General Economic Services.* | | | | |
| 497. Capital Outlay on Foreign Trade | 16. Foreign Trade and Export Production | 11,62 | —2 | 11,60 |
| 498. Capital Outlay on Cooperation | 7. Department of Rural Development | 17,50,00 | .. | 17,50,00 |
| | 14. Civil Supplies and Co-operation | 6,07,95 | .. | 6,07,95 |
| | 57. Delhi | 25,12 | .. | 25,12 |
| | 58. Chandigarh | 50 | .. | 50 |
| | 59. Andaman and Nicobar Islands | 2,35 | .. | 2,35 |
| | 60. Dadra and Nagar Haveli | 20 | .. | 20 |
| | 61. Lakshadweep | 8 | .. | 8 |
| | 64. Village and Small Industries | 15,00 | .. | 15,00 |
| | 100. Atomic Energy Research, Development and Industrial Project | 10 | .. | 10 |
| | TOTAL—CAPITAL OUTLAY ON CO-OPERATION | 24,01,30 | .. | 24,01,30 |
| 499. Capital Outlay on Special and backward areas | 56. Other Expenditure of the Ministry of Home Affairs | 12,12,00 | .. | 12,12,00 |
| 500. Investments in General Financial and Trading Institutions | 16. Foreign Trade and Export Production | 35,00 | .. | 35,00 |
| | 41. Other Expenditure of the Ministry of Finance | .. | —2,05,31 | —2,05,31 |
| | 43. Department of Revenue and Banking | 1,25,00 | .. | 1,25,00 |
| | TOTAL—INVESTMENTS IN GENERAL, ETC. | 1,60,00 | —2,05,31 | —45,31 |
| 501. Investments in International Financial Institutions | 41. Other Expenditure of the Ministry of Finance | 13,24,80 | .. | 13,24,80 |
| 504. Capital Outlay on other General Economic Services | 14. Civil Supplies and Co-operation | 35,00 | .. | 35,00 |
| | TOTAL—CAPITAL ACCOUNT OF GENERAL ECONOMIC SERVICES | 51,44,72 | —2,05,33 | 49,39,39 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| (*b*) *Capital Account of Agriculture and Allied Services* | | | | |
| 505. Capital Outlay on Agriculture | 2. Agriculture | 444,10,72 | —694,14,00 | —249,93,18 |
| | 6. Department of Food | 4,00,00 | .. | 4,00,00 |
| | 7. Department of Rural Development | 4,21 | .. | 4,21 |
| | 57. Delhi | 1,05,55 | —1,03,00 | 2,55 |
| | 58. Chandigarh | 10,00 | —10,00 | .. |
| | 59. Andaman and Nicobar Islands | 14,28 | —12,66 | 1,62 |
| | 60. Dadra and Nagar Haveli | 6,20 | —6,20 | .. |
| | 95. Public Works | 7,81 | .. | 7,81 |
| | TOTAL—CAPITAL OUTLAY ON AGRICULTURE | 449,58,77 | —695,45,86 | —245,87,09 |
| 506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development | 57. Delhi | 55,00 | .. | 55,00 |
| | 58. Chandigarh | 2,80 | .. | 2,80 |
| | TOTAL—CAPITAL OUTLAY ON MINOR IRRIGATION, ETC. | 57,80 | .. | 57,80 |
| 509. Capital Outlay on Food | 6. Department of Food | 16,04,83 | .. | 16,04,83 |
| | 58. Chandigarh | 18,00 | —18,00 | .. |
| | 59. Andaman and Nicobar Islands | 2,93,29 | —2,93,29 | .. |
| | 60. Dadra and Nagar Haveli | 30,00 | —30,00 | .. |
| | 61. Lakshadweep | 91,00 | —91,00 | .. |
| | TOTAL—CAPITAL OUTLAY ON FOOD | 20,37,12 | —4,32,29 | 16,04,83 |
| 510. Capital Outlay on Animal Husbandry | 4. Animal Husbandry and Dairy Development | 5,22,10 | .. | 5,22,10 |
| | 57. Delhi | 6,25 | .. | 6,25 |
| | 58. Chandigarh | 73 | .. | 73 |
| | 59. Andaman and Nicobar Islands | 1,13 | .. | 1,13 |
| | 60. Dadra and Nagar Haveli | 20 | .. | 20 |
| | 95. Public Works | 1,06,07 | .. | 1,06,07 |
| | TOTAL—CAPITAL OUTLAY ON ANIMAL HUSBANDRY | 6,36,48 | .. | 6,36,48 |
| 511. Capital Outlay on Dairy Development | 4. Animal Husbandry and Dairy Development | 1,25,70 | .. | 1,25,70 |
| | 95. Public Works | 14,50 | .. | 14,50 |
| | TOTAL—CAPITAL OUTLAY ON DAIRY DEVELOPMENT | 1,40,20 | .. | 1,40,20 |
| 512. Capital Outlay on Fisheries | 3. Fisheries | 7,67,21 | .. | 7,67,21 |
| | 57. Delhi | 11,49 | .. | 11,49 |
| | 58. Chandigarh | 30 | .. | 30 |
| | 59. Andaman and Nicobar Islands | 3,29 | —2,57 | 72 |
| | 61. Lakshadweep | 10,00 | .. | 10,00 |
| | TOTAL—CAPITAL OUTLAY ON FISHERIES | 7,92,29 | —2,57 | 7,89,72 |
| 513. Capital Outlay on Forests | 5. Forest | 2,40,00 | .. | 2 ,40,00 |
| | 59. Andaman and Nicobar Islands | 1,01,00 | .. | 1,01,00 |
| | 60. Dadra and Nagar Haveli | 35 | .. | 35 |
| | 95. Public Works | 33,70 | .. | 33,70 |
| | TOTAL—CAPITAL OUTLAY ON FORESTS | 3,75,05 | .. | 3,,75,05 |
| | TOTAL—CAPITAL ACCOUNT OF AGRICULTURE AND ALLIED SERVICES | 489,97,71 | —699,80,72 | —209,83,01 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| *(c) Capital Account of Industry and Minerals* | | | | |
| 520. Capital Outlay on Industrial Research and Development | 95. Public Works | 10,78 | .. | 10,78 |
| 521. Capital Outlay on Village and Small Industries | 57. Delhi | 2,06,99 | .. | 2,06,99 |
| | 58. Chandigarh | 21,00 | .. | 21,00 |
| | 60. Dadra and Nagar Haveli | 2,00 | .. | 2,00 |
| | 64. Village and Small Industries | 3,32,43 | .. | 3,32,43 |
| | TOTAL—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES | 5,62,42 | .. | 5,62,42 |
| 522. Capital Outlay on Machinery and Engineering Industries | 22. Ministry of Defence | 3,61,00 | .. | 3,61,00 |
| | 63. Industries | 53,87,66 | —5,95,58 | 47,92,08 |
| | TOTAL—CAPITAL OUTLAY ON MACHINERY, ETC. | 57,48,66 | —5,95,58 | 51,53,08 |
| 523. Capital Outlay on Petroleum, Chemicals and Fertilizers Industries | 12. Chemicals and Fertilizers Industries | 116,03,94 | —1 | 116,03,93 |
| | 73. Petroleum and Petro-Chemicals Industries | 276,10,45 | —1,47,84 | 274,62,61 |
| | TOTAL—CAPITAL OUTLAY ON PETROLEUM,ETC | 392,14,39 | —1,47,85 | 390,66,54 |
| 524. Capital Outlay on Aircraft and Ship-building Industries | 22. Ministry of Defence | 1,48,00 | .. | 1,48,00 |
| | 82. Ports, Lighthouses and Shipping | 2,29,00 | .. | 2,29,00 |
| | TOTAL—CAPITAL OUTLAY ON AIRCRAFTS AND SHIP-BUILDING INDUSTRIES | 3,77,00 | .. | 3,77,00 |
| 525. Capital Outlay on Telecommunication and Electronics Industries | 17. Ministry of Communications | 60,00 | .. | 60,00 |
| | 22. Ministry of Defence | 1,50,00 | .. | 1,50,00 |
| | 104. Department of Electronics. | 1,55,00 | .. | 1,55,00 |
| | TOTAL—CAPITAL OUTLAY ON TELECOMMUNICATION, ETC. | 3,65,00 | .. | 3,65,00 |
| 526. Capital Outlay on Consumer Industries | 16. Foreign Trade and Export Production | 33,50,00 | .. | 33,50,00 |
| | 63. Industries | 55,89,00 | .. | 55,89,00 |
| | TOTAL—CAPITAL OUTLAY ON CONSUMER INDUSTRIES | 89,39,00 | .. | 89,39,00 |
| 527. Capital Outlay on Atomic Energy Development | 100. Atomic Energy Research, Development and Industrial Projects | 58,60,45 | —1,97,22 | 56,63,23 |
| 528. Capital Outlay on Mining and Metallurgical Industries | 22. Ministry of Defence | 19,00,00 | .. | 19,00,00 |
| | 33. Coal and Lignite | 152,37,52 | —30,72,00 | 121,65,52 |
| | 84. Department of Steel | 323,44,37 | —10,00 | 323,34,37 |
| | 86. Mines and Minerals | 54,88,00 | .. | 54,88,00 |
| | TOTAL—CAPITAL OUTLAY ON MINING, ETC. | 549,69,89 | —30,82,00 | 518,87,89 |
| 529. Capital Outlay on Other Industries | 47. Opium and Alkaloid Factories | 73,49 | .. | 73,49 |
| | 63. Industries | 76,00 | .. | 76,00 |
| | TOTAL—CAPITAL OUTLAY ON OTHER INDUSTRIES | 1,49,49 | .. | 1,49,49 |
| 530. Investments in Industrial Financial Institutions | 43. Department of Revenue and Banking | 10,00,00 | .. | 10,00,00 |
| | 66. Information and Publicity | 2,00 | .. | 2,00 |
| | TOTAL—INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS | 10,02,00 | .. | 10,02,00 |
| | TOTAL—CAPITAL ACCOUNT OF INDUSTRY AND MINERALS | 1171,99,08 | —40,22,65 | 1131,76,43 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.*, amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| *(d) Capital Account of Water and Power Development* | | | | |
| 531. Capital Outlay on Water and Power Development Services | 10. Department of Irrigation | 92,00 | .. | 92,00 |
| | 32. Power Development | 1,97,93 | .. | 1,97,93 |
| | TOTAL—CAPITAL OUTLAY ON WATER AND POWER DEVELOPMENT SERVICES | 2,89,93 | .. | 2,89,93 |
| 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects | 10. Department of Irrigation | 6,79,76 | .. | 6,79,76 |
| | 57. Delhi | 3,91,15 | —60,00 | 3,31,15 |
| | 60. Dadra and Nagar Haveli | 1,00,00 | .. | 1,00,00 |
| | 82. Ports, Lighthouses and Shipping | 3,40,00 | .. | 3,40,00 |
| | TOTAL—CAPITAL OUTLAY ON IRRIGATION, ETC. | 15,10,91 | —60,00 | 14,50,91 |
| 534. Capital Outlay on Power Projects | 32. Power Development | 115,19,00 | —40,00 | 114,79,00 |
| | 58. Chandigarh | 1,04,79 | —2,00 | 1,02,79 |
| | 59. Andaman and Nicobar Islands | 88,79 | —40,00 | 48,79 |
| | 60. Dadra and Nagar Haveli | 18,00 | .. | 18,00 |
| | 61. Lakshadweep | 19,00 | .. | 19,00 |
| | 101. Nuclear Power Schemes | 53,10,68 | .. | 53,10,68 |
| | TOTAL—CAPITAL OUTLAY ON POWER PROJECTS | 170,60,26 | —82,00 | 169,78,26 |
| | TOTAL—CAPITAL ACCOUNT OF WATER AND POWER DEVELOPMENT | 188,61,10 | —1,42,00 | 187,19,10 |
| *(e) Capital Account of Transport and Communications* | | | | |
| 535. Capital Outlay on Ports, Lighthouses and Shipping | 59. Andaman and Nicobar Islands | 1,74,00 | .. | 1,74,00 |
| | 61. Lakshadweep | 3,87 | .. | 3,87 |
| | 82. Ports, Lighthouses and Shipping | 38,75,36 | —22,55,63 | 16,19,73 |
| | 95. Public Works | 15,46 | .. | 15,46 |
| | TOTAL—CAPITAL OUTLAY ON PORTS, ETC. | 40,68,69 | —22,55,63 | 18,13,06 |
| 536. Capital Outlay on Civil Aviation | 92. Aviation | 30,81,31 | —13,52,52 | 17,28,79 |
| 537. Capital Outlay on Roads and Bridges | 58. Chandigarh | 3,50 | .. | 3,50 |
| | 59. Andaman and Nicobar Islands | 1,48,00 | .. | 1,48,00 |
| | 60. Dadra and Nagar Haveli | 33,00 | .. | 33,00 |
| | 61. Lakshadweep | 3,00 | .. | 3,00 |
| | 81. Roads | 90,36,12 | —1,30,80 | 89,05,32 |
| | TOTAL—CAPITAL OUTLAY ON ROADS AND BRIDGES | 92,23,62 | —1,30,80 | 90,92,82 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 538. Capital Outlay on Road and Water Transport Services . | 58. Chandigarh . . . . . | 30,00 | .. | 30,00 |
| | 59. Andaman and Nicobar Islands . . . | 2,00 | .. | 2,00 |
| | 83. Road and Inland Water Transport . . | 1,22,00 | .. | 1,22,00 |
| | TOTAL—CAPITAL OUTLAY ON ROAD, ETC. . . | 1,54,00 | .. | 1,54,00 |
| 544. Capital Outlay on Other Transport and Communication Services . | 18. Overseas Communications Service . . | 8,50,45 | —31,00 | 8,19,45 |
| | 59. Andaman and Nicobar Islands . . . | 3,00 | .. | 3,00 |
| | 93. Tourism . . . . . | 2,46,42 | .. | 2,46,42 |
| | TOTAL—CAPITAL OUTLAY ON OTHER TRANSPORT, ETC. | 10,99,87 | —31,00 | 10,68,87 |
| | TOTAL—CAPITAL ACCOUNT OF TRANSPORT AND COMMUNICATIONS . . . . . | 176,27,49 | —37,69,95 | 138,57,54 |
| (g) *Capital Account of Posts and Telegraphs :* | | | | |
| 555. Capital Outlay on Postal Services . | 21. Capital Outlay on Posts and Telegraphs . . | 9,85,88 | —3,19,70 | 6,66,18 |
| 556. Capital Outlay on Tele-communication Services (including Wireless) . | 21. Capital Outlay on Posts and Telegraphs . | 336,72,12 | —301,03,30 | 35,68,82 |
| | TOTAL—CAPITAL ACCOUNT OF POSTS AND TELEGRAPHS . . . . . | 346,58,00 | —304,23,00 | 42,35,00 |
| | TOTAL—CAPITAL ACCOUNT OF ECONOMIC SERVICES . . . . . | 2424,88,10 | —1085,43,65 | 1339,44,45 |
| | TOTAL—CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT . . . . | 3178,12,40 | —1202,92,64 | 1975,19,76 |
| | *Add*—Railway Capital as per Railway Budget | 304,95,00 | .. | 304,95,00 |
| | GRAND TOTAL . . . . | 3483,07,40 | —1202,92,64 | 2280,14,76 |
| *E. Public Debt :* | | | | |
| 601. Internal debt of the Central Government . . . . | Repayment of Debt. . . . . | 10135,33,34 | .. | 10135,33,34 |
| 602. External debt. . . . . | Repayment of Debt. . . . . | 400,54,85 | .. | 400,54,85 |
| | TOTAL—PUBLIC DEBT. . . . . | 10535,88,19 | .. | 10535,88,19 |
| *F. Loans and Advances :* | | | | |
| 677. Loans for Education, Art and Culture . . . . . | 29. Education . . . . . | 79,95 | .. | 79,95 |
| | 57. Delhi . . . . . | 7 | .. | 7 |
| | 58. Chandigarh . . . . . | 28 | .. | 28 |
| | 59. Andaman and Nicobar Islands . . . | 2 | .. | 2 |
| | 60. Dadra and Nagar Haveli . . . . | 3 | .. | 3 |
| | 61. Lakshadweep . . . . . | 2 | .. | 2 |
| | 66. Information and Publicity . . . . | 75,00 | .. | 75,00 |
| | TOTAL—LOANS FOR EDUCATION, ART AND CULTURE | 1,55,37 | .. | 1 55,37 |
| 679. Loans for Scientific Services and Research . . . . . | 67. Department of Science and Technology . | 63,00 | .. | 63,00 |
| | 104. Department of Electronics . . . . | 2,06,28 | .. | 2,06,28 |
| | TOTAL—LOANS FOR SCIENTIFIC SERVICES AND RESEARCH . . . . . | 2,69,28 | .. | 2,69,28 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 681. Loans for Family Welfare | 50. Family Welfare | 14,00 | .. | 14,00 |
| 682. Loans for Public Health, Sanitation and Water Supply | 57. Delhi | 12,89,00 | .. | 12,89,00 |
| 683. Loans for Housing | 57. Delhi | 2,60,35 | .. | 2,60,35 |
| | 58. Chandigrah | 1,00,00 | .. | 1,00,00 |
| | 59. Andaman and Nicobar Island | 50 | .. | 50 |
| | 60. Dadra and Nagar Haveli | 1,00 | .. | 1,00 |
| | 61. Lakshadweep | 50 | .. | 50 |
| | 69. Labour and Employment | 65 | —65 | .. |
| | 82. Ports, Lighthouses and Shipping | 4,25 | .. | 4,25 |
| | 97. Housing and Urban Development | 10,00 | .. | 10,00 |
| | TOTAL—LOANS FOR HOUSING | 3,77,25 | —65 | 3,76,60 |
| 684. Loans for Urban Development | 57. Delhi | 60,00 | .. | 60,00 |
| | 58. Chandigarh | 2,00 | .. | 2,00 |
| | TOTAL—LOANS FOR URBAN DEVELOPMENT | 62,00 | .. | 62,00 |
| 688. Loans for Social Security and Welfare | 57. Delhi | 60 | .. | 60 |
| | 89. Department of Rehabilitation | 2,05,21 | .. | 2,05,21 |
| | TOTAL—LOANS FOR SOCIAL SECURITY AND WELFARE | 2,05,81 | .. | 2,05,81 |
| 695. Loans for Other Social and Community Services | 59. Andaman and Nicobar Islands | 2,00 | .. | 2,00 |
| | 60. Dadra and Nagar Haveli | 1 | .. | 1 |
| | 69. Labour and Employment | 4,81 | —4,81 | .. |
| | 82. Ports, Lighthouses and Shipping | 40,00 | .. | 40,00 |
| | TOTAL—LOANS FOR OTHER SOCIAL, ETC. | 46,82 | —4,81 | 42,01 |
| 698. Loans for Cooperation | 14. Civil Supplies and Co-operation | 14,87,50 | .. | 14,87,50 |
| | 16. Foreign Trade and Export Production | 2,50,00 | .. | 2,50,00 |
| | 22. Ministry of Defence | 55 | .. | 55 |
| | 57. Delhi | 7,34 | .. | 7,34 |
| | 59. Andaman and Nicobar Islands | 2,05 | .. | 2,05 |
| | 60. Dadra and Nagar Haveli | 1,04 | .. | 1,04 |
| | 61. Lakshadweep | 8,06 | .. | 8,06 |
| | 69. Labour and Employment | 3,00 | —3,00 | .. |
| | TOTAL—LOANS FOR COOPERATION | 17,59,54 | —3,00 | 17,56,54 |
| 704. Loans for other General Economic Services. | 16. Foreign Trade and Export Production | 25,00 | .. | 25,00 |
| 705. Loans for Agriculture | 2. Agriculture | 30,00 | .. | 30,00 |
| | 6. Department of Food | 3,00,00 | .. | 3,00,00 |
| | 57. Delhi | 87,00 | .. | 87,00 |
| | 58. Chandigarh | 55 | .. | 55 |
| | 59. Andaman and Nicobar Islands | 83 | .. | 83 |
| | 60. Dadra and Nagar Haveli | 7,40 | .. | 7,40 |
| | TOTAL—LOANS FOR AGRICULTURE | 4,25,78 | .. | 4,25,78 |
| 706. Loans for Minor Irrigation, Soil Conservation and Area Development | 58. Chandigarh | 23 | .. | 23 |
| | 60. Dadra and Nagar Haveli | 50 | .. | 50 |
| | TOTAL—LOANS FOR MINOR IRRIGATION, ETC. | 73 | .. | 73 |
| 709. Loans for Food | 6. Department of Food | 19,98,00 | .. | 19,98,00 |
| | 60. Dadra and Nagar Haveli | 25 | .. | 25 |
| | TOTAL—LOANS FOR FOOD | 19,98,25 | .. | 19,98,25 |
| 710. Loans for Animal Husbandry | 4. Animal Husbandry and Dairy Development | 12,00 | .. | 12,00 |
| | 60. Dadra and Nagar Haveli | 25 | .. | 25 |
| | TOTAL—LOANS FOR ANIMAL HUSBANDRY | 12,25 | .. | 12,25 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 711. Loans for Dairy Development | 4. Animal Husbandry and Dairy Development | 3,47,80 | .. | 3,47,80 |
| | 57. Delhi | 1,35,00 | .. | 1,35,00 |
| | TOTAL—LOANS FOR DAIRY DEVELOPMENT | 4,82,80 | .. | 4,82,80 |
| 712. Loans for Fisheries | 3. Fisheries | 6,10,00 | .. | 6,10,00 |
| | 59. Andaman and Nicobar Islands | 25 | .. | 25 |
| | TOTAL—LOANS FOR FISHERIES | 6,10,25 | .. | 6,10,25 |
| 714. Loans for Community Development | 57. Delhi | 1,00 | .. | 1,00 |
| | 59. Andaman and Nicobar Islands | 47 | .. | 47 |
| | 60. Dadra and Nagar Haveli | 50 | .. | 50 |
| | TOTAL—LOANS FOR COMMUNITY DEVELOPMENT | 1,97 | .. | 1,97 |
| 715. Loans to Agricultural Financial Institutions | 2. Agriculture | 2,00,00 | .. | 2,00,00 |
| | 43. Department of Revenue and Banking | 75,00,00 | .. | 75,00,00 |
| | TOTAL—LOANS TO AGRICULTURAL FINANCIAL INSTITUTIONS | 77,00,00 | .. | 77,00,00 |
| 720. Loans for Industrial Research and Development | 61. Civil Supplies and Co-operation | 6,00 | .. | 6,00 |
| 721. Loans for Village and Small Industries | 16. Foreign Trade and Export Production | 1,37 | .. | 1,37 |
| | 57. Delhi | 1,90,00 | .. | 1,90,00 |
| | 58. Chandigarh | 11,00 | .. | 11,00 |
| | 59. Andaman and Nicobar Islands | 4,00 | .. | 4,00 |
| | 60. Dadra and Nagar Haveli | 1,35 | .. | 1,35 |
| | 64. Village and Small Industries | 32,56,90 | .. | 32,56,90 |
| | TOTAL—LOANS FOR VILLAGE AND SMALL INDUSTRIES | 34,64,62 | .. | 34,64,62 |
| 722. Loans for Machinery and Engineering Industries | 22. Ministry of Defence | 6,39,00 | .. | 6,39,00 |
| | 61. Industries | 70,01,91 | .. | 70,01,91 |
| | TOTAL—LOANS FOR MACHINERY AND ENGINEERING INDUSTRIES | 76,40,91 | .. | 76,40,91 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 723. Loans for Petroleum, Chemicals and Fertilizer Industries | 12. Chemicals and Fertilizers Industries | 334,34,97 | .. | 334,34 97 |
| | 73. Petroleum and Petro-Chemicals Industries | 123,81,00 | .. | 123,81,00 |
| | TOTAL—LOANS FOR PETROLEUM, CHEMICAL AND FERTILIZER INDUSTRIES | 458,15,97 | .. | 458,15,97 |
| 724. Loans for Aircrafts and Ship-building Industries | 22. Ministry of Defence | 12,90,00 | .. | 12,90,00 |
| | 82. Ports, Lighthouses and Shipping | 18,75,00 | .. | 18,75,00 |
| | TOTAL—LOANS FOR AIRCRAFTS, ETC. | 31,65,00 | .. | 31,65,00 |
| 725. Loans for Telecommunication and Electronics Industries | 17. Ministry of Communications | 11,22,00 | .. | 11,22,00 |
| | 100. Atomic Energy Research, Development and Industrial Projects | 1,00,00 | .. | 1,00,00 |
| | 104. Department of Electronics | 84,00 | .. | 84,00 |
| | TOTAL—LOANS FOR TELECOMMUNICATION, ETC. | 13,06,00 | .. | 13,06,00 |
| 726. Loans for Consumer Industries | 16. Foreign Trade and Export Production | 21,19 32 | .. | 21,19,32 |
| | 63. Industries | 47,25,11 | .. | 47,25,11 |
| | TOTAL—LOANS FOR CONSUMER INDUSTRIES | 68,44,43 | .. | 68,44,43 |
| 728. Loans for Mining and Metallurgical Industries | 33. Coal and Lignite | 171,92,50 | .. | 171,92,50 |
| | 84. Department of Steel | 190,33,00 | .. | 190,33,00 |
| | 86. Mines and Minerals | 10,59,00 | .. | 10,59,00 |
| | 100. Atomic Energy Research, Development and Industrial Projects | 78,00 | .. | 78,00 |
| | TOTAL—LOANS FOR MINING, ETC. | 373,62,50 | .. | 373,62,50 |
| 730. Loans to Industrial Financial Institutions | 43. Department of Revenue and Banking | 27,85,47 | .. | 27,85,47 |
| 734. Loans for Power Projects | 32. Power Development | 71,60,00 | .. | 71,60,00 |
| | 41. Other Expenditure of he Ministry of Finance | 34,49,00 | .. | 34,49,00 |
| | 57. Delhi | 17,35,00 | .. | 17,35,00 |
| | 100. Atomic Energy Research, Development and Industrial Projects | 11,50 | .. | 11,50 |
| | TOTAL—LOANS FOR POWER PROJECTS | 123,55,50 | .. | 123,55,50 |
| 735. Loans for Ports, Lighthouses and Shipping | 82. Ports, Lighthouses, and Shipping | 148,38,02 | .. | 148,38,02 |
| 736. Loans for Civil Aviation | 92. Aviation | 1,72,25 | .. | 1,72,25 |
| 737. Loans for Roads and Bridges | 81. Roads | 20,00 | .. | 20,00 |
| 738. Loans for Road and Water Transport Services | 83. Road and Inland Water Transport | 5,25,92 | .. | 5,25,92 |
| 744. Loans for other Transport and Communication Services | 57. Delhi | 2,39,00 | .. | 2,39,00 |
| | 93. Tourism | 2,88,60 | .. | 2,88,60 |
| | TOTAL—LOANS FOR OTHER TRANSPORT AND COMMUNICATION SERVICES. | 5,27,60 | .. | 5,27,60 |
| 746. Loans to Railways | 41. Other Expenditure of the Ministry of Finance | 169,86,89 | .. | 169,86,89 |

(In thousands of Rupees)

| Major Head of Account | Number and Name of Demand | Amount | | |
|---|---|---|---|---|
| | | Gross expenditure (*i.e.* amount of Demand) | Recoveries taken in reduction of expenditure in the Budget | Net expenditure shown in the Budget |
| 760. Loans and Advances to State Governments | 2. Agriculture | 83,89,12 | .. | 83,89,12 |
| | 3. Fisheries | 26,40 | .. | 26,40 |
| | 4. Animal Husbandry and Dairy Development | 1,16,07 | .. | 1,16,07 |
| | 5. Forest | 4,48,00 | .. | 4,48,00 |
| | 6. Department of Food | 22,30 | .. | 22,30 |
| | 7. Department of Rural Development | 4,10,00 | .. | 4,10,00 |
| | 10. Department of Irrigation | 15,80,00 | .. | 15,80,00 |
| | 14. Civil Supplies and Cooperation | 2,56,40 | .. | 2,56,40 |
| | 16. Foreign Trade and Export Production | 18,60,00 | .. | 18,60,00 |
| | 22. Ministry of Defence | 65,99 | .. | 65,99 |
| | 29. Education | 4,31,06 | .. | 4,31,06 |
| | 32. Power Development | 14,10,00 | .. | 14,10,00 |
| | 40. Transfers to State and Union Territory Governments | 1511,48,80 | .. | 1511,48,80 |
| | 43. Department of Revenue and Banking | 4,00 | .. | 4,00 |
| | 49. Medical and Public Health | 3,00 | .. | 3,00 |
| | 53. Department of Personnel and Administrative Reforms | 80,00 | .. | 80,00 |
| | 54. Police | 9,25,00 | .. | 9,25,00 |
| | 56. Other Expenditure of the Ministry of Home Affairs | 2,40,42 | .. | 2,40,42 |
| | 64. Village and Small Industries | 5,20,00 | .. | 5,20,00 |
| | 81. Roads | 8,50,00 | .. | 8,50,00 |
| | 82. Ports, Lighthouses and Shipping | 1,87,00 | .. | 1,87,00 |
| | 83. Road and Inland Water Transport | 1,27,00 | .. | 1,27,00 |
| | 84. Department of Steel | 3,00,00 | .. | 3,00,00 |
| | 86. Mines and Minerals | 20,00 | .. | 20,00 |
| | 89. Department of Rehabilitation | 8,93,66 | .. | 8,93,66 |
| | 97. Housing and Urban Development | 48,20,00 | .. | 48,20,00 |
| | TOTAL—LOANS AND ADVANCES TO STATE GOVERNMENTS | 1751,34,22 | .. | 1751,34,22 |
| 761. Loans and Advances to Union Territory Governments | 14. Civil Supplies and Co-operation | 4,03 | .. | 4,03 |
| | 29. Education | 76 | .. | 76 |
| | 32. Power Development | 30,00 | .. | 30,00 |
| | 56. Other Expenditure of the Ministry of Home Affairs | 44,06,75 | .. | 44,06,75 |
| | 64. Village and Small Industries | 64,00 | .. | 64,00 |
| | 83. Road and Inland Water Transport | 36,00 | .. | 36,00 |
| | 89. Department of Rehabilitation | 2,71 | .. | 2,71 |
| | TOTAL—LOANS AND ADVANCES TO UNION TERRITORY GOVERNMENTS | 45,44,25 | .. | 45,44,25 |
| 765. Advances to Foreign Governments | 12. Chemicals and Fertilizers Industries | 4,00,00 | .. | 4,00,00 |
| | 16. Foreign Trade and Export Production | 225,50,00 | .. | 225,50,00 |
| | 34. Ministry of External Affairs | 6,41,40 | .. | 6,41,40 |
| | 41. Other Expenditure of the Ministry of Finance | 16,30,87 | .. | 16,30,87 |
| | TOTAL—ADVANCES TO FOREIGN GOVERNMENTS | 252,22,27 | .. | 252,22,27 |
| 766. Loans to Government Servants | 42. Loans to Government Servants, etc. | 57,92,67 | .. | 57,92,67 |
| 767. Miscellaneous Loans | 22. Ministry of Defence | 28,95 | .. | 28,95 |
| | 42. Loans to Government Servants, etc. | 7,33 | .. | 7,33 |
| | 69. Labour and Employment | 1,00 | .. | 1,00 |
| | 95. Public Works | 1,00,00 | .. | 1,00,00 |
| | TOTAL—MISCELLANEOUS LOANS | 1,37,28 | .. | 1,37,28 |
| | TOTAL—LOANS AND ADVANCES | 3800,83,87 | —8,46 | 3800,75,41 |
| 768. Inter-State Settlement | Repayment of Debt | 21,15 | .. | 21,15 |

## EXTERNAL ASSISTANCE

This Annexure gives in brief the nature and magnitude of assistance in the form of Loans, Grants and Commodity Assistance received from friendly foreign countries and international organisations. The estimates of receipts of External Assistance and of repayments of principal and interest payments during the years 1976-77 and 1977-78 are summarised in the following table :—

(In crores of Rupees)

| | Budget estimates 1976-77 | Revised estimates 1976-77 | Budget estimates 1977-78 |
|---|---|---|---|
| External Assistance | | | |
| A. Loans | | | |
| (*i*) Receipts . . | 1206.14 | 1107.65 | 1294.58 |
| (*ii*) Repayments . | 391.29 | 373.76 | 400.55 |
| (*iii*) Interest Payments | 195.56 | 206.85 | 212.35 |
| B. Cash Grants . | 136.85 | 221.01 | 142.57 |
| C. Commodity Grant Assistance | | | |
| (*i*) Food assistance (including rape seed & skimmed milk powder) . | 50.00 | 73.98 | 41.03* |
| (*ii*) Commodity assistance other than food (aid materials and equipment) . . | 10.65 | 11.95 | 13.61 |
| Net receipts . [A(i)+B+C(i)+C(ii) —A(ii)—A(iii)] | 816.79 | 833.98 | 878.89 |
| D. Oil Credits . | 150.00 | 94.04 | 123.53 |
| E. Special Credits . | 178.29 | 130.73 | 50.00 |

*This is exclusive of Rs. 36 crores for adjustment of previous years receipts of rapeseed oil etc. from Canada.

A Statement (Statement I) of receipts and repayments of external loans is added at the end of this Annexure. Another Statement (Statement II) showing the grants and commodity assistance received during 1976-77 is also added at the end of this Annexure.

A brief write up on the assistance extended by different sources is given in the succeeding paragraphs.

### I. Abu-Dhabi Fund for Arab Economic Development

*Loans.*—By an agreement dated 6th July, 1976 the Abu-Dhabi Fund for Arab Economic Development has extended a loan of U.A.E. Dirhams 68 million equivalent of approximately US $15 million for financing of Garhwal Rishikesh Chila Hydro Electric Project (108 MW) in Uttar Pradesh. The loan carries interest at 3½% There is an additional charge of 0.5 per cent for meeting administrative expenses in connection with the implementation of the agreement. The loan is repayable in 20 years including a grace period of 5 years.

### II. Australia

*Grants (Food assistance)*

During the year 1976-77, the Government of Australia has extended food assistance of 60,000 tonnes of wheat valued at Rs. 7 50 crores at the issue prices prevailing at the time of receipt of shipments in India.

### III. Austria

*Loans.*—The Austrian Government has so far extended nine credits (excluding debt relief) amounting to 684.35 million Austrian Schillings for purchase of Austrian goods. These credits are repayable in consecutive half yearly instalments over a period of 12 to 25 years including a grace period of 2 to 7 years and carry interest rates varying between 2 and 6 per cent. No fresh agreement has been signed during 1976-77.

Debt relief agreement for A. Sch. 52.43 million was signed on 8-4-76. In all, eight credits amounting to 327.03 million Austrian Schillings have been extended towards debt relief. A further debt relief assistance of A. Sch. 44.58 million is expected for the year 1977 arising from their commitment made at the consortium meeting in May 1976. The debt relief assistance is repayable over a period of 25 years with an initial grace period of 9 years, the rate of interest being 2 percent.

### IV. Belgium

*Loans.*—The Government of Belgium have so far extended eleven credits for a total of 2285 million Belgian Francs including a credit for 375 million Belgium francs extended during 1976-77. Out of this amount, a sum of Belgian Francs 905 million has been disbursed towards debt relief, the balance amount being available for procurement of goods and services from Belgium. Loans extended during 1974-75 and 1975-76 are interest free for the first ten years and are repayable over the next twenty years with a rate of interest of 2 percent. However, for the loan extended for 1976-77, the rate of interest has been reduced to 1 per cent.

### V. Bulgaria

*Loans.*—The Government of Bulgaria extended a credit of Rs. 11.25 crores in May 1967 of which Rs. 3

crores represents suppliers' credit to finance the cost of machinery to the extent of 85 per cent of the f.o.b. value of imports. The credit to Government is repayable in 11 equal yearly instalments commencing one year after the final shipment and carries interest at 2½% per annum.

### VI. Canada

*Loans.*—The total value of loan assistance extended by Canada so far (excluding debt relief) is Canadian Dollars 595.63 million, The Canadian loan assistance has been in the shape of project aid, non-project aid, and food aid (wheat loan). The project aid has been for hydro-electric power projects, Oil and Natural Gas Commission, OIL Fertilizer Bulk handling facilities at Kandla and Haldia port, synthetic rubber project, second satellite earth communication station, diesel locomotive works, Geological Survey project, Rajasthan atomic power project, Sharavathy aluminium project, telecommunication equipment for the Posts & Telegraph department, Wind tunnel project and Durgapur steel plant. The non-project assistance has been used for the import of industrial commodities such as newsprint, asbestos, woodpulp nickel, zinc etc., fertilizers and capital goods. From 1974-75 onwards fresh loan assistance from Canada is being restricted to fertilisers. In addition, the aid in the pipeline received in the past is also being utilised.

The wheat loans received in earlier years are repayable in 10 years including a grace period of 3 years and carry interest at 4.25 per cent. The Export Development Corporation credits are repayable over a period of 15 to 20 years including a grace period of 2 to 6 years and carry interest at 6 per cent, whereas the loans extended by CIDA are interest free and are repayable over a period of 50 years including a grace period of 10 years.

In addition, Canada had provided debt relief from 1967-68 to 1973-74 in the form of postponement of specified principal repayments amounting to C $ 8.35 million. No debt relief assistance was received after 1973-74.

*Grants*

*Food assistance.*—During 1976-77 wheat for a value of C$ 40 million has been received and rape seed oil valued at C$ 24 million (agreement signed for a total value of C$ 27 million) is expected to be received.

### VII. Czechoslovakia

Czechoslovakia have so far extended 3 credits for a total value of Rs. 166.10 crores.

Among the projects financed under these credits are the Foundry Forge Plant, Ranchi, Heavy Machine Tools Projects, Ranchi, High Pressure Boiler Plant, Tiruchirapalli, Heavy Power Equipment Plant, Hyderabad, Heavy Duty Electrical Locomotives, components for manufacture of turbo blowers and compressors at Hyderabad, Bharat Heavy Plates and Vessels Project, Vishakhapatnam, Ennore (Tamil Nadu) Thermal Power Station, Ajmer Machine Tools Factory etc.

The first credit which was for capital goods is repayable over a period of 8 years after a grace period of one year. The second and third credits are repayable over a period of 12 years after a grace period of one year and three years respectively for capital goods. For components, the period of repayment is 8 years in the case of second credit after a grace period of one year and in the case of third credit the period of repayment is ten years after a grace period of one year. All the three credits carry interest at 2½% per annum.

The repayments of principal and payment of interest are made in rupees which are utilised by the Czech authorities for the purchase of Indian goods according to the provisions of the Indo-Czech Trade and Payments Agreement.

### VIII. Denmark

*Loans.*—The Government of Denmark have extended so far 5 credits to the extent of 165 million Danish Kroners for the purchase of capital goods and services. The credits are repayable over a period of 12 to 35 years including a grace period of 2 to 10 years. The first and second credits carried interest at 5 and 4 per cent respectively and the remaining credits are interest-free. In addition, two food loans of Danish Kroners 55 million were received in 1966 and 1968 for import of milk powder and agricultural items. These are repayable over a period of 20 to 25 years including a grace period of 5 to 7 years.

*Grants*

(i) *Debt relief.*—The Government of Denmark have waived the repayment of principal instalments amounting to Danish Kroner 28.99 million repayable during the years 1974-75 to 1978-79, in addition to their earlier debt relief of Danish Kroners 1 million provided for the years 1972-73 and 1973-74. Interest charges amounting to Danish Kroners 1.45 million on the second loan for the period from 1st October, 1975 to 31st March 1979 have also been waived. In fact, Denmark has decided to waive all principal repayments and interest falling due during the period 1st October 1975 to 31st March 1979 on Danish Loans.

(ii) *Other assistance.*—For the construction of a building for National Institute of Family Planning and National Institute of Health Education, Danish International Development Agency (DANIDA) provided cash assistance of Rs. 20 lakhs in 1976-77. Assistance for the value of Rs. 25 lakhs in the form of frozen semen for intensive cross breeding of cattle and Rs. 20 lakhs in the form of commodities for family planning programmes has been received during 1976-77.

During 1977-78 assistance of the order of Rs. 3.30 crores is expected from DANIDA for the following projects :

(*i*) Frozen semen for intensive cross breeding of cattle.

(*ii*) Tool Room Centre, Calcutta.

(*iii*) Fisheries Development

**IX. Federal Republic of Germany**

The Government of Federal Republic of Germany have so far committed assistance to India to the extent of DM 6964.35 million including debt relief assistance amounting to DM 1214.05 million. The assistance is made available for utilisation through specific agreements signed with Kreditanstalt fur Wiederaufbau (KFW), the German Bank Development Loan Corporation, and agreements totalling DM 6767.56 million have so far been signed with the KFW.

*Loans.*—The credits have been used for financing specific projects like Rourkela Steel Plant, Mysore Iron and Steel Ltd., Neyveli Lignite Project, Sawang Coal Washery, Railways, TELCO, Modi Rubber, Bihar Alloy Steels, Motor Industries Company, Gujarat Aromatics Project, Gujarat Alkalies and Chemicals, Travancore Cochin Chemicals, Ramon and Demm Ltd., Kerala Newsprint Project etc. and for purchase of capital goods and commodities like fertilizers , components, raw materials and spare parts. Since 1969-70, the terms of German loans have been gradually softened over the years. The terms of loans, extended by West Germany have been further softened during 1976-77. These credits are repayable over a period of 50 years including a grace period of 10 years and carry an interest rate of 0.75 per cent per annum.

The commodity and capital goods credits have become untied from 1973-74 and can be utilised for imports from other countries.

*Grants*

(a) *Cash grants.*—A cash grant assistance of DM 17 million for rural development programme has been committed, as a part of capital aid — since 1974-75.

(b) *Other assistance.*—(Materials and equipment) During 1976-77, the Federal Republic of Germany extended technical assistance in the form of equipment materials etc. valued at Rs. 3.86 crores for the following projects :

(*i*) Mass Mailing Unit of the Department of Family Welfare.

(*ii*) T.V. Studios, Bombay and Delhi.

(*iii*) Foreman Training Institute, Bangalore.

(*iv*) Indo-German Agricultural Projects, Mandi, Kangra, Nilgiris and Almora.

During 1977-78, assistance of the value of Rs. 1.77 crores is expected for the Indo-German Agricultural Projects, Mandi, Almora, Kangra, and Nilgiris, Foreman Training Institute, Bangalore, T.V. Studios, Bombay and Delhi, and Central Tool Room Ludhiana.

**X. France**

*Loans.*—The Government of France have so far extended credits for a total amount of FF 2494 million which includes Special Credit for FF 50 million, project credit for FF 150 million and non-project credit for FF 140 million for 1976-77 (signed on 19-2-1976) and debt relief cash credit for FF 61 million for 1976-77 received in March 1977.

The assistance from France comprises both project aid and non-project aid, and has been used for import of essential goods, services and also components and raw materials in several priority sectors of economy such as fertilizers, power generation, oil exploration, oil refining, atomic energy, space, etc. Project and non-project aid committed so far amounted to FF 2114 million and the remaining credits for FF 380 million are cash credits received towards debt relief.

French assistance is drawn partly from the Credit Nationale (Treasury) and partly from the French banks. The credits for 1976-77 are repayable over a period of 25 years including a grace period of 10 years. The amounts received from Credit Nationale carry interest at 3% and the amounts received from the French banks are charged interest at rates applied to export credits, depending on the date of each contract.

*Grants.*—Food assistance of about 30,000 tonnes of wheat valued at Rs. 3.75 crores at the issue prices prevailing at the time of arrival of shipments in India has been received during 1976-77.

**XI. Hungary**

*Loans.*—The Government of Hungarian Peoples' Republic extended on 15th June 1966 a credit of Rs. 25 crores (out of which an amount of Rs. 7.5 crores was earmarked as suppliers' credit) to finance the import of plant, machinery and equipment, etc. required for complete projects, to the extent of 85 percent of f.o.b. value. The portion representing Government credit is repayable in 10 annual instalments commencing a year after the shipment of last consignment and carries a rate of interest at 2½ per cent per annum.

Repayments of principal and payments of interest are made in rupees, which are utilised by the Hungarian authorities for the purchase of Indian goods according to the provisions of the Indo-Hungarian Trade and Payments Agreement.

**XII. Iran**

*Loans.*—The Government of Iran have extended so far loan assistance of US $. 286.23 million towards meeting part of the cost of crude supplied to Indian Oil Corporation and Madras Refineries Limited during 1974-75 and 1975-76.

A loan assistance of US $. 250 million to the State Bank of India has also been extended which has to be utilised for implementation of development programmes in India. The loan carries interest at 2½ % plus a management fee of ½ per cent p.a. and is repayable in 6 equal annual instalments beginning 6 years after the disbursement of the loan. A sum of US $. 125 million was received in 1975-76 and the balance of US $ 125 million has been received during 1976-77.

The Government of Iran has also extended a loan assistance of US $. 630 million to the Steel Authority of India Ltd. now assigned to Kudremukh Iron Ore Company Ltd. towards financing the cost of implementation of Kudremukh Iron Ore Project in Karnataka for production and delivery of 150 mil. tonnes of Iron Ore concentrates to Iran over a period of twenty years. The loan is repayable in 31 equal semi annual instalments beginning 5 years after the effective date of the loan and carries interest at 2½ percent per annum plus a management fee of 1/2 per cent per annum. A sum of 100 million US dollars was received during 1975-76 and a receipt of 55 mil. US Dollars is expected during 1977-78.

An understanding for supply of 3.5 million tons of crude oil during 1977 on deferred payment basis has also been reached with Iran.

### XIII. Iraq

*Loans.*—The Government of Iraq has extended loan assistance of US $ 170.79 million towards financing a part of the cost of crude supplied to the Indian Oil Corporation during the years 1974 to 1976. This includes a credit for 33.3 million US $ extended on 6-5-76 to finance a part of the cost of crude supplied during 1976.

### XIV. Italy

*Loans.*—The Government of Italy, under an agreement signed in 1966, offered a credit of 1250 million Italian Lire for the import of fertilizers from Italy. The credit is repayable over a period of fifteen years (including grace period of 3 years) in 25 equal half yearly instalments and carries interest at 2.5 per cent.

Three debt relief credits amounting to 16,125 million Italian Lire have also been received for the four years from 1968-69 to 1971-72. A further sum of Italian Lire 15,750 million has been committed as debt relief for three years 1972-73, 1973-74 and 1974-75. This is expected to be received during 1977-78. The credits received as debt relief carry interest at 4 to 5 per cent per annum.

### XV. Japan

*Loans.*—The Japanese Government have so far extended loan assistance for 294.49 billion Yen (net of cancellations) for purchase of equipment for Railways, Power projects, fertilizer projects, Offshore drilling, coal and iron ore-mines, machine tools, industrial machinery and components and ships. In addition, a loan of 815 million Yen has been provided to Shipping Corporation of India in 1957. Japanese aid to India was channelled through the Government-owned Export-Import Bank of Japan upto 1974-75. During 1975-76, a part of the aid (project aid) was channelled through the Export-Import Bank of Japan and a part (Commodity aid) through Overseas Economic Cooperation Fund of Japan (OECF). For 1976-77, both Project and Commodity Aid are being channelled through the OECF and these have been partially untied in favour of procurement from developing countries.

The loans through EXIM Bank of Japan are repayable over a period of 10 to 25 years including a grace period of 3 to 7 years and carry interest at rates ranging between 4 and 6%. The loans received through the Overseas Economic Cooperation Fund of Japan for 1976-77 are repayable over a period of 30 years including a grace period of 10 years and carry interest at 3.5% per annum.

The Government of Japan have, in addition, given debt relief to the extent of 96.16 billion Yen during the years 1966-67 to 1976-77, in the form of rescheduling of the repayment of a major part of the principal amounts falling due during these years. The debt relief credits carry interest at the rates between 2½ to 5¾ percent and are repayable in 12 to 30 years including a grace period of 3 to 10 years.

### XVI. Kuwait Fund for Arab Economic Development

*Loans.*—By an agreement dated 27th January, 1976, the Kawait Fund for Arab Economic Development has extended a loan of Kuwaiti Dinars 15 million (equivalent of approximately US $ 50 million) to assist in the financing of Kalinadi Hydro Electric Project (Stage I) in Karnataka State. The loan carries an interest of 4 per cent (inclusive of a charge of 0.5 per cent to meet administrative expenses) per annum. It is repayable in 40 semi-annual instalments, after an initial moratorium of 5 years.

### XVII. Netherlands

*Loans*

(i) *General Purpose Credits.*—The Government of Netherlands have so far extended credits for DG. 835.5 million for purchase of capital goods, commodities and raw materials. These loans are repayable over a period of 25 to 30 years including a grace period of 6 to 8 years and carry an interest rate of 2½% per annum. During 1976-77, two general purpose credits for DG 100 million and DG 130 million were extended. Both these loans carry a rate of interest of 2½ per cent per annum and are repayable over a period of 30 years with a grace period of 8 years.

(ii) *Debt relief assistance.*—Debt relief in the form of cash credits to the extent of DG 9.26 million for the year 1974-75 was received in 1975-76. A credit of DG 7.80 million has also been extended for 1976-77 and has been received.

*Grants*

(i) *Cash grants.*—The Netherlands Government have also extended grant assistance of DG 90 million (D.G. 50 million for 1975-76 and DG 40 million for 1976-77) for the import of goods and commodities of Dutch origin and for financing some social development projects. In addition an amount of DG 10.30 million has been received for the implementation of the programme of the Calcutta Metropolitan Development Authority.

(ii) *Debt relief assistance.*—For the year 1975-76, the Government of Netherlands have extended debt relief in the form of grant amounting to DG. 22.42 million which represented total debt servicing liability for that year in respect of the loans extended by Netherlands. For the year 1976-77, an amount of DG 17.77 million has been extended in the form of grant. Together with loan assistance of DG 7.80 million, DG 25.57 million represents total debt servicing liability for 1976-77. Besides, debt relief assistance of DG 7.99 million had been provided through reduction in interest payments during the years 1972-73 to 1974-75.

(iii) *Food grant assistance.*—Assistance in the form of wheat valued at Rs. 62.50 lakhs at the issue prices prevailing at the time of arrival of shipments in India has been extended as grant during 1976-77.

(iv) *Other assistance.*—Assistance in the form of equipment valued at Rs. 90 lakhs has been extended as grant for the development of fisheries projects for the year 1977-78.

**XVIII. Norway**

The Norweigian Agency for International Development has extended grant assistance for a value of N.krs. 50 million towards financing of post partum programme and rural infrastructure. A receipt of Rs. 2.30 crores during 1976-77 is expected and the anticipation for 1977-78 is Rs. 2.30 crores. Grant Assistance for a value of Rs. 6.88 lakhs and Rs. 13.76 lakhs during 1976-77 and 1977-78, respectively is also expected as financial assistance towards preparation of detailed project report for the Central Marine Design and Research Organisation to be set up.

The Government of Norway has extended commodity grant assistance in the form of fisheries equipment valued at Rs. 67.92 lakhs for 1976-77 and the assistance for 1977-78 in this behalf is estimated to be Rs. 52.00 lakhs. Further commodity assistance in the form of fertilisers valued at Rs. 360 lakhs is expected for 1976-77.

**XIX. Poland**

The Government of Poland have extended three credits for a total value of Rs. 38.16 crores. The first 2 credits are repayable over a period of 8 years while the third credit is repayable over a period of 12 years. All the 3 credits carry interest at 2½ per cent per annum. Repayment of principal and the payment of interest are made in rupees which are utilised by the Polish authorities for the purchase of Indian goods according to the provisions of the Indo-Polish Trade and Payments Agreement.

**XX. Qatar**

*Loans.*—The value of Indian currency withdrawn from circulation in the gulf States of Qatar, Dubai etc. during 1966 and 1967 and returned to the Reserve Bank of India has been treated as a loan to the Government of India repayable in sterling. The loan amounted to Rs. 12.88 crores (at pre-devaluation rate). One-fifth of the loan amount of Rs. 2.58 crores was repaid on the 5th April, 1968 and the balance is payable in 11 equal annual instalments commencing from 1st January, 1969.

**XXI. Sweden**

*Loans*

The Government of Sweden have so far extended development credits for a total sum of Swedish Kroners 559 million for import of goods and services. The assistance has been used mainly for dairy projects, electricity power systems, procurement of fishing trawlers drilling and mining equipment and materials and equipment for Indo-Swedish Joint Industrial venture and wheat storage project undertaken by the Food Corporation of India. The loans have been untied since 1971 and are also now interest free, but carry a service charge of three-fourths of one per cent. The first four credits are repayable in semi annual instalments over a period of 25 years including a grace period of 10 years. The remaining loans are payable over a period of 50 years including a grace period of 10 years. From 1976-77 onwards entire Swedish assistance to India is in the form of grants.

The Government of Sweden have also given a total debt relief assistance of Sw. Krs. 10.7 million in the shape of waiver of repayment of principal amount due (Sw. Kr. 1.2 million) during 1975-76 and interest charges due during the years 1973-74, 1974-75, 1975-76 (Sw. Kr. 9.5 m.). Besides, debt relief in the shape of remission of instalments of principal and interest charges due during the year 1976-77 amounting to Sw. Kr. 5.677 million has also been provided in Indo-Swedish Development Cooperation Agreement signed on 20-5-76.

*Grants*

(*a*) *Cash assistance.*—The Government of Sweden has extended grant assistance totalling Sw. Kr. 384 million so far, out of which Sw. Kr. 150 million is under General imports segment and the balance is under Swedish imports segment. This, however, does not include the amount made available in the shape of technical assistance. A grant assistance of Sw. Kr. 51 million towards India Population Project has also been extended (financed partly through IDA credit and partly through Swedish grant).

(*b*) *Other assistance*

(*i*) Commodity assistance mainly in the form of condoms, paper etc. valued at Rs. 244.03 lakhs has been extended during 1976-77. The value of such assistance during 1977-78 is estimated at Rs. 392.57 lakhs.

(*ii*) Besides, assistance in the form of equipment etc. has been extended for the following projects:—

(*a*) Advanced Training Institute for Electronics etc. Hyderabad, Rs. 10.00 lakhs in 1976-77 and Rs. 35.00 lakhs in 1977-78.

(*b*) Training for Women's occupation Rs. 64.60 lakhs in 1977-78.

**XXII. Switzerland**

*Loans*

The Government of Swiss Confederation have extended so far four credits amounting to 300 million Swiss francs for capital goods and machinery required for development programmes. No fresh credit has been extended during 1976-77. The Development loan of 35 million Swiss francs for capital goods and services for the 400 KV sub-station at Obra, Sultanpur and Lucknow in Uttar Pradesh is untied and has been extended on very soft terms, namely repayment over a period of 50 years including a grace period of ten years and rate of interest of 1 per cent per annum.

The remaining credits which have been extended for procurement of Swiss capital goods are financed by a mix of Bank and Government Credits. The credits through the consortium of banks are repayable in 10 to 12 years from the date they are made use of, including a grace period of 3 to 6 years, while the Government credits are repayable in 15 to 18 years including a grace period of 10 to 12 years.

*Other assistance*

Commitment has been made in 1976 for extending assistance in respect of :

(*i*) Indo-Swiss Project for Cattle breeding, Kerala.

(*ii*) Indo-Swiss Project for Cattle breeding, Punjab.

(*iii*) Centre for Electronic Designs, Bangalore.

**XXIII. United Arab Emirates**

*Loans*

The United Arab Emirates have extended assistance valued at U.S. $ 50 million through an agreement dated 27-2-75 as amended, to finance a part of the cost of crude oil supplied to the Indian Oil Corporation. This loan is repayable in 20 years including a grace period of 5 years and carries interest at 2½% per annum. The loan has been fully drawn during 1975-76.

The U.A.E. have also extended a cash loan of U.S. $20 million for economic development under an agreement dated 13-1-76. The loan carries interest at 2½% per annum and is repayable in 15 years including a grace period of 5 years. The loan has been fully drawn during 1976-77.

**XXIV. The United Kingdom**

From 1975-76 the terms of British assistance both for projects and non-project assistance including debt relief has been changed from loans to grants. This step has been taken by U.K. in respect of all recipient countries with a per capita income of less than dollars 200 per annum.

*Loans*

U.K. Government have so far extended long-term loans amounting to £ 735.5 million. The terms of British loan assistance have progressively softened and the loans are repayable over a period of 25 years with a grace period of 7 years. The loans signed since October, 1965 are interest free.

The assistance includes both project assistance (£ 242.5 million) and non-project assistance including debt relief (£ 493 million). The project aid is utilised for specific projects in the field of fertilisers, petroleum and chemicals, ship building, thermal power etc., and also towards financing the cost of import of capital goods for ecnomic development. The non-project aid comprises debt relief assistance, Kipping loans, food relief assistance and maintenance loans for the import of raw materials, spare parts and components. The total debt relief assistance received so far in the form of loans from U.K. is £ 75.40 million.

*Grants*

(*a*) *Cash assistance:—*

During 1975, agreements for a total grant assistance of £ 126.8 million were signed, which included Maintenance grant for £60 million, Capital Investment grant for £ 15 million, Mixed Project grants for £ 20.6 million, Sectoral (power and coal) grants for £ 20 million and debt refinancing grant for £ 11.2 million

During 1976 commitment has been made by the Government of U.K. for grant assistance of £112.1 million which includes (a) Maintenance grant—£ 70 million (b) Capital Investment grant—£ 10 Million (c) Mixed Project grant—£ 10 million (d) Sectoral grant—£ 10 million (e) Debt Refinancing grant—£ 12.1 million, the agreements in respect of all of them having been signed on 27th January, 1977.

(*b*) *Food assistance:—*

During 1976-77, the Government of U.K. have given food assistance of 50,400 tonnes of cereals valued at Rs. 630 lakhs at the issue prices prevailing on the date of receipt of shipments in India.

## XXV. United States of America

*Loans*

Assistance extended by the United States of America upto the end of 1976 amounted to $8349.77 million (net of cancellation) made up of dollar loans $4190.05M rupee loan (equivalent of $3320.84M) and P.L.—480 Grants ($8,38.88 M).

(*i*) *US Aid Loans.*—Loans from U.S. AID total $2603.23 million (net of cancellation). These are repayable in dollars in 40 years including a grace period of ten years and carry interest at rates varying from three-fourths of one per cent to three per cent. Loans amounting to U.S. $. 137.74 million have also been given to private and public sector undertakings. The repayment of such loan is governed by the special loan repayment procedure agreements between the Government of India and the U.S. AID. The loans are repaid in rupees by the borrowers in varying number of instalments according to the terms of the loan agreements, to the Government of India who have assumed liability for repayment to U.S. AID. There have been no fresh economic aid loans from U.S.A. since 1972.

(*ii*) *P.L. 480—Convertible Currency Credits.*—The P.L. 480 Commodity Agreements for a total value of $ 606.62 million signed since 1967 provide for import of agricultural commodities against loan. These loans are repayable in dollars on credit terms which are analogous to other dollar credits and are distinct from the agricultural commodities received in the past against payment in rupees. These credits are repayable in 31 annual instalments beginning 10 years after the imports are made. In the year 1976, an agreement dated 3-5-1976 was signed for the import of wheat and rice to the extent of 4.90 lakhs metric tons for a total value of U.S. $ 74.25 million, and the assistance has been received during 1976-77.

(*iii*) *Debt Relief Assistance.*—The U.S. Government had provided debt relief to the extent of $34.92 million by deferring principal and interest payments, during the years 1968-69 to 1971-72. From 1972-73 the debt relief assistance is in the form of refinancing credits repayable in 27 years including a grace period of 7 years. The debt relief received for the years 1972-73 to 1974-75 was $ 103.48 Million. No debt relief assistance was received after 1974-75.

(*iv*) *Loans from U.S. Exim Bank.*—Loans from U.S. Export Import Bank for financing imports from U.S.A. of capital equipments and related spares and services to the end of 1976 amounted to $ 553.95 million. These loans are repayable in dollars in 4½ years to 18 years including a grace period of 1 to 6 years and carry interest at rates varying from 5½ to 8 per cent.

## XXVI. Union of Soviet Socialist Republic

*Loans*

The Soviet Assistance for India's economic development commenced in 1955, and eight credits have been extended for a total value of Roubles 1225.36 Million, for assisting Public sector projects, for the basic and heavy industries and development projects included in the five-year Plans.

These credits carry interest at 2½% per annum and are generally repayable over a period of 12 years starting one year after the completion of shipments of equipment required for putting the projects into operation. The credit of Roubles 18 million for the projects of Indian Drugs and Pharmaceuticals Ltd. is repayable in seven years and the credit for the Bokaro Steel Plant provides for repayment of the amounts utilised in each year to commence from the following year.

Interest payments and repayments of principal are made in Indian rupees for credit to a special account of USSR with the Reserve Bank of India, which is utilized by the Soviet authorities for purchase of Indian goods in accordance with the Indo-Soviet Trade and Payments Agreement.

Among the projects which have been financed wholly or in part with Soviet assistsance are the Bhilai and Bokaro Steel Plants, the Heavy Machine Building Plant, Ranchi a large number of power projects such as Neyveli, Korba and Singerauli, instrumentation projects, exploration projects for oil and gas, the Barauni and Koyali Refineries, the Coal mining machinery plant, the Ophthalmic Glass Project, etc.

U.S.S.R. had also provided in 1973-74, two million tonnes of wheat on loan the value of wheat supplied is to be repaid in cash in monthly instalments over a period of five years commencing from June 1976, the monthly instalment amount being determined in accordance with the provisions of the repayment agreement dated 15-4-76. The loan is interest free.

## XXVII. Yugoslavia

The Government of Yugoslavia have so far extended two credits for a total sum of Rs. 49.24 crores for purchase of ships and for import of capital goods and equipment for power projects, marine diesel engines for fisheries etc. The first credit is repayable over a period of six years in the case of ships and eight years in the case of capital equipment. The second credit of Rs. 31.16 crores (originally Rs. 60 crores) was mainly supplier's credit with only a small element of Government credit of Rs. 10 lakhs. The credit to Government is repayable over a period of nine years in the case of ships and 11 years in the case of capital equipment. The credits carry interest at 3 per cent per annum.

Repayment of principal and payment of interest are made in rupees, which are utilised by the Yugoslav authorities for the purchase of Indian goods according to the provisions of the Trade and Payment agreements with Yugoslavia.

**XXVIII. International Bank for Reconstruction and Development**

*Loans*

The IBRD has been granting loans for various development Projects in India since 1949. During the year 1976-77, four loan agreements for a total value of U.S.$ 290 million for (a) Andhra Pradesh irrigation and Command Area Development Composite Project, (b) Second I.D.B.I. project, (c) National Seeds Project and (d) Sixth telecommunication project have been signed. The total value of loans extended upto 31-12-76 is U.S. $928.20 million which include loans for the Railways , Agricultural Machinery Projects, the D.V.C. Project, Koyna Project (Maharashtra), development of private Collieries, Kothagudem Stage II Power Project (Andhra Pradesh) construction of transmission lines by various State Electricity Boards and agencies, expansion of telecommunications, development of seeds in Tarai region of U.P. etc.

The repayment period of the loans varies from 10 to 30 years generally including a grace period of 3 to 10 years. The interest rates vary between 3.5 to 8.85%.

In addition to the above the Bank has extended assistance to non-Govt. organisations in public and private sectors for a total sum of U.S. $ 823.26 millions which includes $ 25.00 million for Bombay Urban Transport Project signed on 20-12-1976.

**XXIX. International Development Association**

*Credits*

The International Development Association, an affiliate of the World Bank, has been providing assistance to developing countries on soft terms. IDA has upto the end of December, 1976 extended credits to the Government of India for a total value of $ 4112.07 million. This included assistance in the form of non-project credits for industrial imports for selected sectors of the economy and credits for various capital projects such as construction of National Highways, Irrigation and Power Projects, including the Damodar Valley Corporation and Koyna Project, development of Bombay Port, development of telecommunications, Railway projects, Power transmission and Agricultural projects in different States, Fertilizer projects, Wheat storage project, Population project, Agricultural marketing project, Calcutta Urban Development project, Rural Electrification projects, Bombay Water Supply and Sewerage project, UP Water Supply project, Rajasthan Canal Command Area Development project, Dairy Development projects, Godawari barrage project, Integrated Cotton project, Madhya Pradesh Forest Assistance project, Himachal Pradesh apple project etc. The 11th Industrial Import Credit for US $ 200 million signed on 26-2-76 provided for (a) financing the cost of imports under REP licences to the extent of US $ 40 million; and (b) for import of technical knowhow and balancing equipment to the extent of US $ 5 million.

These credits are repayable in 80 semi annual instalments, repayment commencing after a moratorium of 10 years. They do not carry any interest, but only a service charge of 3/4 th of one per cent per annum to meet the administrative costs.

**XXX. Other International Bodies**

*(I) European Economic Community*

*(i) Cash grant assistance.*—On December 17, 1976 an agreement was signed with the E.E.C. whereby as the Community's 1976 assistance to India, a grant of US $ 7.5 million was pledged for financing the Drought Prone Area Projects in 3 districts of Uttar Pradesh and Gujarat. An amount of Rs. 500 lakhs is estimated as the likely drawal against this grant during 1977-78.

*(ii) Commodity assistance.*—The value of commodity assistance in the form of skimmed milk-powder, butter oil etc. expected to be received from EEC during 1976-77 and 1977-78 is estimated at Rs. 250 lakhs and Rs. 260 lakhs respectively. Further, during 1977-78 food assistance in the form of 200,000 metric tonnes of common wheat valued at Rs. 25 crores is also expected to be received.

*U.N. Fund for Population activities*

This body has extended assistance for Family Planning programme in the form of aid materials and equipment and partly in the form of cash grant.

The anticipated utilisation of commodity and cash assistance is estimated at Rs. 31.19 lakhs and Rs. 562.81 lakhs during 1976-77 and at Rs.24.60 lakhs and Rs. 965.40 lakhs during 1977-78 respectively.

*World Health Organisation*

Cash grant assistance on account of Medical rehabilitation, health administration, Nursing education and seminars and workshops in medical education, the value of which is estimated at Rs. 135.61 lakhs is expected to be received during 1976-77. During 1977-78 the value of such assistance expected to be received is estimated at Rs. 96.55 lakhs.

In addition, technical assistance in the shape of books and teaching equipment for training of multi-purpose workers in Health and family planning centres valued at Rs. 3.10 lakhs is expected to be received during 1976-77.

*U.N. International Children's Emergency Fund*

Commodity assistance and cash grant assistance has been extended by this body for utilisation of A.N.M. (Auxiliary Nurse and Midwife) training centres in U.P. and Bihar. Cash grant assistance of Rs. 40 lakhs has been extended in 1976-77 for integrated child welfare services. The value of commodity assistance to these centres during 1976-77 is estimated at Rs. 20 lakhs and during 1977-78 at Rs. 13 lakhs. The cash grant assistance expected to be received during 1976-77 in respect of the above centres is estimated at Rs. 79.50 lakhs. Commodity assistance in the form of equipment for National TB Control programme has also been extended and the value of such assistance during 76-77 is estimated at Rs. 27.80 lakhs. Assistance of Rs. 120 lakhs in the form of aid material and equipments is expected during 1977-78 for Applied Nutrition programme. Cash grant assistance of Rs. 10 lakhs and Rs. 30 lakhs for Integrated child Welfare Services programme and Applied Nutrition programme respectively is expected during 1977-78.

*U.N. Educational Scientific and Cultural Organisation*

During 1976-77, assistance valued at Rs. 0.13 lakhs is expected to be received towards the value of protopok equipment for the Directorate of T.V. In addition, a cash grant assistance of Rs. 0.77 lakhs is also expected to be received during the year.

*Colombo Plan*

Technical assistance received by India under the Colombo Plan is in the form of training facilities abroad for Indian nationals, provision by donor governments of the services of experts and supply of ancillary equipment, It has been mainly received from the United Kingdom, Canada, Japan, Australia and New Zealand.

*International Monetary Fund*

Out of the subsidy account established by the I.M.F. to assist the members of the Fund most seriously affected by the increased prices of petroleum and petroleum products, an amount of Rs. 7.38 crores has been received during 1976-77. An amount of Rs. 8 crores is expected on this account during 1977-78.

*United Nations Development Programme (UNDP)*

Technical assistance received by India under the United Nations Development programme is in the form of services of experts, equipment and training facilities for Indian personnel abroad. As against the indicative planning figure of $50 m. for the first cycle(1972—76),an amountof $37.9 m. is estimated to have been disbursed. The indicative planning figure for the second cycle (1977—1981) is $97 m. In addition the shortfall in the first cycle will be made good during the second cycle. UNDP-assisted projects are in the fields of agriculture, irrigation, industry, education and science and technology.

**XXXI. New Credits**

In addition to the various loans and grants mentioned above, against new commitments expected to be made during 1977-78 disbursements amounting to Rs. 290.60 crores are expected during 1977-78. This includes an estimated drawal of US $ 100 million (Rs. 90.60 crores) from IMF Trust Fund.

*Suppliers' Credits*

Suppliers' Credits which do not pass through Government Budget have also been received from Austria, Australia, Belgium, Bulgaria, Czechoslovakia, Denmark, Finland, France, Federal Republic of Germany, German Democratic Republic, Hungary, Italy, Japan, Netherlands, Poland, Rumania, Spain, Sweden, Switzerland, United Kingdom, U.S.A., U.S.S.R. and Yugoslavia.

# STATEMENT I

## EXTERNAL LOANS

## STATEMENT OF RECEIPTS AND REPAYMENTS

## EXPLANATORY NOTES

(1) This statement shows the actuals to end of 1975-76 (as compiled from departmental records) and the estimates in the Budget as well as RE 1976-77 and BE 1977-78, of the Receipts and Repayments of External Debts in respect of various countries/sources arranged in alphabetical order.

(2) All loans fully drawn upto 31st March, 1974 (*i.e.*, at the end of the Fourth Plan) have been shown in lump as the first entry in respect of each country/source. The rest of the loans are individually listed thereafter.

(3) The rupee value of loans authorised has been shown converting the loans in foreign currencies at the IMF parity rates of exchange prevalent on the date of signing of the Loan Agreements. Pre-December 1971 IMF parity rates have been adopted in respect of loans authorised after December 1971.

(4) The rupee value of Receipts and Repayments against individual loans has been shown at the IMF parity rates prevailing on the dates of transactions. Pre-December 1971 IMF parity rates have been adopted for transactions arising after December 1971. From the year 1974-75, differences arising out of actual rate of exchange and pre-Deeember 1971 IMF parity rates have also been treated as 'External debt' and such differences for all loans are exhibited in lump, as a last entry in respect of each country/source against 'Exchange Variation'.

(5) The estimated balance as on 31st March, 1977 represents the value of loans/credits in the pipeline as on that date, converted into rupees at the pre-December 1971 IMF parity rates.

(6) The current rates of exchange have been adopted for framing Budget Estimates 1977-78 and for determining the rupee value of estimates of transactions from October 1976 (Receipts) and November 1976 (Repayments) to March 1977 included in Revised Estimates 1976-77.

(In lakhs of rupees)

| Details of Loans | Amount of loans authorised less cancellations | RECEIPTS (DRAWALS) | | | | | | | REPAYMENT OF PRINCIPAL | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Actual drawals upto 31-3-74 | Actual drawals 1-4-74 to 31-3-76 | Actual 75-76 | Budget 1976-77 | Revised 1976-77 | Estimated balance as on 31-3-77 | Budget 1977-78 | Actual repayment upto 31-3-74 | Actual repayments 1-4-74 to 31-3-76 | Actual repayments during 75-76 | Budget 1976-77 | Revised 1976-77 | Budget 1977-78 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | AUSTRIA | | | | | | | | |
| *Loans fully drawn:* | | | | | | | | | | | | | | |
| upto 31-3-74 . . . . . | 1085 | 1112 | — | — | — | — | — | — | 558 | 84 | 34 | 24 | 24 | 15 |
| *Loans not fully drawn:* | | | | | | | | | | | | | | |
| 1. 3rd Austrian Credit dated 5-4-1965 . . . | 190 | 231 | — | — | — | — | 2 | — | 141 | 62 | 31 | 31 | 31 | 31 |
| 2. 4th —do— 12-11-65 . . | 190 | 291 | — | — | — | — | 4 | — | 111 | 64 | 32 | 32 | 32 | 32 |
| 3. 5th —do— 5-12-66 . . . | 352 | 350 | — | — | — | — | 2 | — | 93 | 74 | 37 | 37 | 37 | 37 |
| 4. 6th —do— 15-12-67 . . . | 192 | 192 | — | — | — | — | Neg | — | — | 24 | 16 | 16 | 16 | 16 |
| 5. Food Aid 15-12-67 . . . . . | 75 | 73 | — | — | — | — | 2 | — | – | 6 | 4 | 4 | 4 | 4 |
| 6. Financial Aid 72 dated 22-12-72 . . . . | 37 | 5 | 21 | 8 | 13 | 11 | — | — | — | — | — | — | — | — |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7. General Purpose 75 dated 6-3-75 | 59 | — | — | — | 6 | 13 | 46 | 24 | — | — | — | — | — | — |
| 8. Cap. Repayment 75 dated 6-3-75 | 154 | — | 154 | 79 | — | .. | — | — | — | — | — | — | — | — |
| 9. —do— 76 dated 2-4-76 | 159 | — | 75 | 75 | — | 84 | — | — | — | — | — | — | — | — |
| 10. —do— 77 (To be Signed) | 135 | — | — | — | — | 60 | 75 | 75 | — | — | — | — | — | — |
| Exchange-Variation | — | — | 159 | 109 | 12 | 116 | — | 78 | — | 183 | 103 | 89 | 98 | 106 |
| Grand Total | 2628 | 2254 | 409 | 271 | 31 | 284 | 131 | 177 | 903 | 497 | 257 | 233 | 242 | 241 |
| **ABU DHABI FUND FOR ARAB ECONOMIC DEVELOPMENT** | | | | | | | | | | | | | | |
| Loans fully drawn upto 31-3-74 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| *Loans not fully drawn :* | | | | | | | | | | | | | | |
| Agreement dated 6-7-76 for Garhwal Rishikash CHILA Hydro-electric Project | 11,25 | .. | .. | .. | .. | 3,75 | 7,50 | 7,50 | .. | .. | .. | .. | .. | .. |
| Exchange variation | .. | .. | .. | .. | .. | 78 | .. | 1,56 | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | 11,25 | .. | .. | .. | .. | 4,53 | 7,50 | 9,06 | .. | .. | .. | .. | .. | .. |
| **BAHRAIN** | | | | | | | | | | | | | | |
| *Loans fully drawn upto 31-3-74* | 786 | 786 | — | — | — | — | — | — | 840 | 143 | 71 | — | — | — |
| *Loans not fully drawn* | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Exchange Variation | — | — | — | — | — | — | — | — | — | 3 | 1 | — | — | — |
| Grand Total | 786 | 786 | — | — | — | — | — | — | 840 | 146 | 72 | — | — | — |
| **BELGIUM** | | | | | | | | | | | | | | |
| *Loans fully drawn upto* 31.3.74 | 540 | 540 | .. | .. | .. | .. | .. | — | 38 | 38 | 19 | 19 | 19 | 19 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 3rd Belgian Cr. dated 18-12-68 | 188 | 188 | Neg. | Neg. | .. | .. | .. | — | .. | 10 | 10 | 10 | 10 | 10 |
| 4th Belgian Cr. dated 8-12-69 | 225 | 224 | 1 | — | .. | .. | .. | — | .. | .. | .. | .. | — | — |
| 6th Belgian Cr. dated 5-11-71 | 300 | 297 | 3 | — | .. | .. | .. | — | .. | .. | .. | .. | — | — |
| 7th Belgian Cr. dated 13-10-72 | 338 | 174 | 162 | 54 | .. | 2 | .. | — | .. | .. | .. | .. | — | — |
| 8th Belgian Cr. dated 19-10-73 | 375 | 112 | 160 | 97 | 72 | 103 | .. | — | .. | .. | .. | .. | — | — |
| 9th Belgian Cr. dated 2-8-74 | 413 | .. | 181 | 31 | 153 | 156 | 76 | 75 | .. | .. | .. | .. | — | — |
| 10th Belgian Cr. dated 30-10-75 | 488 | .. | 225 | 225 | .. | .. | 263 | 187 | .. | .. | .. | .. | — | — |
| 11th Belgian Cr. dated 3-11-76 (375M) | 563 | .. | — | — | — | 300 | 263 | — | — | — | — | — | — | — |
| Exchange Variation | .. | .. | 376 | 217 | 120 | 355 | .. | 175 | .. | 25 | 16 | 16 | 19 | 19 |
| GRAND TOTAL | 3430 | 1535 | 1108 | 624 | 345 | 916 | 602 | 437 | 38 | 73 | 45 | 45 | 48 | 48 |
| **BULGARIA** | | | | | | | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 | | | | | | Nil | | | | | | | | |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1st Credit dt. 2-6-67 | 825 | .. | .. | .. | .. | .. | 825 | — | .. | .. | .. | .. | — | — |
| **CANADA** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 | 13623 | 13984 | .. | .. | .. | .. | ... | — | 1814 | 226 | 125 | 133 | 129 | 195 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. Rajasthan Atomic Power Project 27-4-64, 30-4-68, 22-5-70 | 2190 | 2998 | 1 | | .. | .. | 4 | — | 467 | 371 | 244 | 244 | 244 | 244 |
| 2. Kota Hydro-Electric Power Station 18-2-67 | 247 | 326 | .. | .. | .. | .. | 23 | — | 112 | 51 | 25 | 25 | 25 | 25 |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3. Non-Project Loan 21-2-67 | 814 | 806 | .. | .. | .. | .. | 8 | .. | .. | .. | .. | 10 | 10 | 21 |
| 4. RAPP II 28-2-67, 5-5-71 | 2775 | 2338 | 58 | 36 | .. | .. | 402 | .. | .. | 3,33 | 2,22 | 2,22 | 2,22 | 2,22 |
| 5. Geological Survey of India 28-7-68 | 139 | 85 | 4 | 2 | .. | .. | 50 | 21 | .. | .. | .. | 2 | 2 | 4 |
| 6. Iddiki Power Project 27-10-67 | 763 | 603 | 83 | 25 | .. | 25 | 53 | 54 | .. | .. | .. | .. | .. | 19 |
| 7. Non-Project Dev. Loan 8-2-68 | 1372 | 1342 | .. | .. | .. | .. | 30 | .. | .. | .. | .. | 18 | 17 | 34 |
| 8. P & T Loan 30-9-69 | 27,75 | 22,21 | 4,98 | 83 | .. | 29 | 28 | 28 | .. | .. | .. | .. | .. | .. |
| 9. DLW Varanasi 2-9-70 | 4,16 | 3,81 | 29 | 2 | .. | .. | 6 | .. | .. | .. | .. | .. | .. | .. |
| 10. ONGC 7-4-71, 2-2-73 4-4-73 & 1-8-75 | 10,41 | 2,63 | 5,28 | 1,90 | 1,04 | 1,81 | 69 | 69 | .. | .. | .. | .. | .. | .. |
| 11. Non-Project Dev. Loan 16-7-71, 1-3-73 | 13,88 | 2,49 | 4,79 | 2,69 | 69 | 14 | 6,46 | 19 | .. | .. | .. | .. | .. | .. |
| 12. Bulk Handling Project Kandla/Haldia 12-8-71 | 2,50 | 98 | 23 | 6 | 28 | 58 | 71 | 57 | .. | .. | .. | .. | .. | .. |
| 13. Non-Project Dev. Loan 10-6-72 | 34,69 | 31,04 | 3,65 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 14. II Satellite Communication Earth Station 30-12-72 | 1,21 | 93 | 26 | Neg | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 15. Synthetic Rubber Project 16-3-73 | 5,20 | 59 | 146 | 116 | 68 | 73 | 2,42 | 69 | .. | .. | .. | . | .. | .. |
| 16. Non-Project Dev. Loan 18-7-73 | 34,69 | 10,61 | 24,08 | 5,36 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 17. Tamil Nadu Electricity Board 9-8-73 | 2,76 | 1,98 | 77 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 18. Non-Project Dev. Loan 27-11-73 | 6,94 | 3,05 | 3,89 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 19. —do— 6-12-74 | 6,94 | — | 6,74 | 6,74 | .. | 19 | .. | .. | . | .. | .. | .. | .. | .. |
| 20. —do— 24-10-75 | 6,94 | .. | 3,36 | 3,36 | 4,86 | 2,19 | 1,39 | 1,39 | .. | .. | .. | .. | .. | .. |
| 21. Potash fertiliser loan dt. 27-10-76 | 6,94 | .. | .. | .. | .. | 4,18 | 2,76 | 2,76 | .. | .. | .. | .. | .. | .. |
| 22. Sulphur loan (expected) | 4,87 | .. | .. | .. | .. | .. | 4,87 | 4,85 | .. | .. | .. | .. | .. | .. |
| Exchange Variation | .. | .. | 12,24 | 5,57 | 2,16 | 3,17 | .. | 3,53 | .. | 3,73 | 1,56 | 1,87 | 2,02 | 2,21 |
| GRAND TOTAL | 3,89,11 | 3,05,14 | 73,48 | 28,40 | 9,71 | 13,53 | 25,34 | 15,70 | 23,93 | 13,54 | 7,72 | 8,41 | 8,51 | 9,85 |
| **CZECHOSLOVAKIA** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 | 23,10 | 26,01 | .. | .. | .. | .. | .. | | 23,36 | 6,96 | 3,40 | 1,33 | 1,36 | 1.17 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 2nd Credit dt. 11-5-64 | 63,00 | 47,09 | 10,65 | 4,23 | 3,00 | 3,00 | 1,81 | 1,81 | 17,97 | 8,77 | 4,79 | 4,78 | 4,78 | 3,84 |
| 3rd Credit dt. 15-12-73 | 80,00 | .. | 72 | 72 | 4,00 | 4,00 | 75,28 | 3,50 | .. | .. | .. | .. | .. | .. |
| Exchange Variation | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | 1,66,10 | 73,10 | 11,37 | 4,95 | 7,00 | 7,00 | 77,09 | 5,31 | 41,33 | 15,73 | 8,19 | 6,11 | 6,14 | 5,01 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | DENMARK | | | | | | | | |
| *Loans fully drawn upto* 31.3.74 | 692 | 691 | — | — | — | — | — | — | 241 | 94 | 50 | 50 | 50 | 50 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. 3rd Danish Credit dated 29-4-68 | 400 | 357 | 1 | — | — | — | 40 | — | — | 22 | 22 | 22 | 22 | 22 |
| 2. 4th —do— 24-4-72 | 400 | 163 | 218 | 81 | 10 | 10 | 10 | 8 | — | — | — | — | — | — |
| 3. 5th —do— 2-9-74 | 500 | — | 58 | 58 | 200 | 115 | 326 | 1,92 | — | — | — | — | — | — |
| Exchange Variation | — | — | 119 | 68 | 97 | 69 | — | 1,14 | — | 43 | 34 | 33 | 38 | 41 |
| GRAND TOTAL | 1992 | 1211 | 396 | 207 | 307 | 194 | 376 | 3,14 | 241 | 159 | 106 | 105 | 110 | 113 |
| | | | | | | FEDERAL REPUBLIC OF GERMANY | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 | 61489 | 62085 | .. | .. | .. | .. | .. | .. | 33263 | 7538 | 3869 | 3463 | 3463 | 3581 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. DM 5.048 M dt. 13-5-65 for Sawang Coal Washery | 60 | 109 | .. | .. | .. | .. | .. | .. | 10 | 12 | 6 | 6 | 6 | 6 |
| 2. DM 34.954 M dt. 13-5-65 for Selected Projects I | 416 | 489 | 3 | 2 | 29 | 2 | .. | .. | 136 | 100 | 50 | 51 | 41 | 41 |
| 3. DM 10 M dated 13-5-65 for Neyveli Lignite Corporation | 119 | 143 | 8 | 8 | .. | .. | .. | .. | 17 | 22 | 11 | 11 | 11 | 11 |
| 4. DM 60 M dt. 16-2-66 for Commodities | 714 | 1100 | .. | .. | .. | .. | .. | .. | 67 | 133 | 67 | 66 | 67 | 66 |
| 5 DM 18 M dt. 26-1-66 for Railways | 214 | 293 | 6 | 1 | .. | 4 | .. | .. | 20 | 40 | 20 | 20 | 20 | 20 |
| 6. DM 7.25M dt. 14-1-66 for TELCO | 86 | 136 | .. | .. | 3 | 2 | .. | .. | 8 | 16 | 8 | 8 | 8 | 8 |
| 7. DM 52.16M dt. 16-1-67 for Rourkela Complex | 978 | 746 | 79 | 18 | 23 | 47 | 147 | 41 | 36 | 121 | 61 | 61 | 61 | 61 |
| 8. DM 16 M dt. 4-4-68 for Railways | 300 | 336 | 4 | 4 | .. | 6 | 13 | 8 | .. | 9 | 9 | 18 | 18 | 18 |
| 9. DM 28.25 M dt. 2-6-67 for Railways | 530 | 541 | 9 | 3 | 1 | 3 | 1 | 1 | .. | 48 | 32 | 32 | 32 | 32 |
| 10 DM 17.04 M dt. 17-5-68 for Neyveli Lignite Corporation | 320 | 275 | 39 | 7 | 3 | 19 | 10 | 8 | .. | 10 | 10 | 19 | 19 | 19 |
| 11. DM 35 M dt. 30-12-69 for Capital Goods | 717 | 643 | 43 | 37 | 40 | 7 | 30 | .. | .. | .. | .. | .. | .. | .. |
| 12. DM 9M dt. 22-12-69 for Neyveli Lignite Corporation | 184 | 151 | 10 | 10 | 14 | 11 | 12 | 5 | .. | .. | .. | .. | .. | 5 |
| 13. DM 25 M dt. 28-12-70 for Capital Goods | 512 | 443 | 45 | 27 | 30 | .. | 23 | .. | .. | .. | .. | .. | .. | .. |
| 14. DM 4M dt. 21-2-71 for Hindustan Steel Ltd. (Rourkela). | 82 | 68 | 5 | 7 | 6 | 7 | 6 | 1 | .. | .. | .. | .. | .. | .. |
| 15. DM 30 M dt. 29-3-72 for Capital Goods | 615 | 461 | 107 | 50 | 46 | 3 | 44 | .. | .. | .. | .. | .. | .. | .. |
| 16. DM 21.36 M dt. 22-6-72 for Motor Industries Co. Ltd. | 438 | 144 | 153 | 57 | 78 | 60 | 81 | 62 | .. | .. | .. | .. | .. | .. |
| 17. DM 14.244M dt. 15-9-72 for Bihar Alloy Steels Ltd. | 291 | 206 | 74 | 25 | 44 | 9 | 2 | 2 | .. | .. | .. | .. | .. | .. |
| 18. DM 4 M dt. 12-12-72 for IPCL (Gujarat Aromatics Project) | 82 | 31 | 23 | 3 | 21 | 16 | 12 | 3 | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 19. DM 30 M dt. 15-12-72 for Capital Goods | 615 | 70 | 520 | 171 | 22 | 15 | 10 | 11 | | | | | | | | |
| 20. DM 27.1 M dt. 15-12-72 for Modi Rubber Ltd. | 555 | 359 | 179 | 53 | 1 | 9 | 9 | 1 | | | | | | | | |
| 21. DM 12 M dt. 24-7-73 for Travancore .Cochin Chemicals Ltd. | 246 | 51 | 145 | 21 | 41 | 30 | 22 | 4 | | | | | | | | |
| 22 DM 100 M dt. 21-12-73 for Commodities | 20,49 | 621 | 1427 | 199 | .. | .. | .. | .. | | | | | | | | |
| 23. DM 20 M dt. 31-1-74 for Capital Goods | 4,10 | .. | 382 | 175 | .. | 28 | .. | .. | | | | | | | | |
| 24. DM 100 M dt. 21-12-73 for Commodities | 20,49 | .. | 2049 | 1333 | .. | .. | .. | .. | | | | | | | | |
| 25. DM 15 M dt. 9-7-74 for Capital Goods | 3,07 | .. | 244 | 185 | 28 | 48 | 16 | 16 | | | | | | | | |
| 26. DM 14 M dt. 9-7-74 for G.A.C.L. | 287 | .. | 124 | 80 | 15 | 79 | 84 | 41 | | | | | | | | |
| 27. DM 13.5 M dt. 25-9-75 for Visveswarayya Iron & Steel Ltd. | 277 | .. | 23 | 23 | 176 | 158 | 96 | 39 | | | | | | | | |
| 28. DM 10 M dt. 10-12-74 for Ramon and Demm. Ltd. | 2,05 | .. | 162 | 162 | 23 | 23 | 20 | 1 | Nil | | | | | | | |
| 29. DM 130 M dt. 9-7-74 for Debt Refinancing | 26,64 | .. | 26,64 | .. | .. | .. | .. | .. | | | | | | | | |
| 30. DM 57 M dt. 4-2--75 for TELCO | 11,68 | .. | 200 | 200 | 4,05 | 521 | 446 | 205 | | | | | | | | |
| 31. DM 140 M dt. 30-12-75 for Debt Refinancing | 28,69 | .. | 2869 | 2869 | .. | .. | .. | .. | | | | | | | | |
| 32. DM 90 M dt. 30-12-75 for Commodities | 18,44 | .. | 1086 | 1086 | 11,23 | 758 | | .. | | | | | | | | |
| 33. DM 30 M dt. 30-12-75 for Capital Goods | 6,15 | .. | 53 | 53 | 3,69 | 356 | 205 | 205 | | | | | | | | |
| 34. Tawa Project (Agreement to be signed) | 2,09* | .. | .. | .. | 2,08 | .. | 2,09 | 205 | | | | | | | | |
| 35. NLC (——do——) | 2356 | .. | .. | .. | 8,20 | 1024 | 1332 | 1332 | | | | | | | | |
| 36. GSFC (——do——) | 1536 | .. | .. | .. | 14,34 | .. | 1538 | 1127 | | | | | | | | |
| 37. DM 75 M dt. 25-6-76 for Commodities | 15,36 | .. | .. | .. | .. | 11,27 | 4,09 | 4,10 | .. | .. | .. | .. | .. | .. | | |
| 38. DM 25M dated 25-6-76 for Capital Goods | 5,12 | .. | .. | .. | .. | 20 | 4,92 | 2,46 | .. | .. | .. | .. | .. | .. | | |
| 39. DM 140 M Debt Relief dated 25-6-76 | 28,69 | .. | .. | .. | .. | 28,69 | .. | .. | .. | .. | .. | .. | .. | .. | | |
| 40. Hindustan Paper Corporation | 5,73 | .. | .. | .. | .. | 2,66 | 3,07 | 3,07 | .. | .. | .. | .. | .. | .. | | |
| 41. Seamless Steel Tubes BHEL (to be signed) | 7,17 | .. | .. | .. | .. | .. | 7,17 | 7,17 | .. | .. | .. | .. | .. | .. | | |
| 42. H.S.D. turbine project BHEL (to be signed) | 41 | .. | .. | .. | .. | .. | 41 | 41 | .. | .. | .. | .. | .. | .. | | |
| Exchange Variation | .. | .. | 8404 | 4890 | 33,71 | 6137 | .. | 4404 | .. | 5246 | 3011 | 25,31 | 3003 | 3382 | | |
| GRAND TOTAL | 94656 | 6,95,01 | 21139 | 11753 | 83,74 | 13652 | 6334 | 9443 | 3,35,57 | 13295 | 7174 | 62,86 | 6749 | 72,50 | | |

*Provisional

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FRANCE** | | | | | | | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 | 25,87 | 25,86 | — | — | — | — | — | — | 1,18 | 2,83 | 162 | 1,63 | 1,63 | 2,07 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. FF 17 Mil. dt. 5-7-66(1966-67) | 12,91 | 12,41 | 15 | 4 | 11 | .. | 23 | — | 6,26 | 2,05 | 1,11 | 1,14 | 1,12 | 1,13 |
| 2. FF 150 Mil. dt. 5-4-68(1967-68) | 22,79 | 19,82 | 42 | 18 | 47 | 11 | 2,29 | 27 | 2,83 | 2,89 | 1,49 | 1,44 | 1,50 | 1,43 |
| 3. FF 125 Mil. dt. 3-1-69(1968-69) | 18,99 | 17,00 | 75 | .. | 14 | .. | 33 | 14 | 1,32 | 1,68 | 90 | 1,11 | 1,10 | 1,37 |
| 4. FF 125 Mil. dt. 4-8-70 (1969-70) | 16,87 | 15,37 | 1,15 | 4 | 14 | 1 | 34 | 8 | 89 | 1,64 | 82 | 96 | 95 | 1,21 |
| 5. FF 130 Mil. dt. 21-1-71 (1970-71) | 17,55 | 12,33 | 4,87 | 2,07 | .. | 16 | 19 | — | 63 | 1,35 | 81 | 96 | 86 | 1,19 |
| 6. FF 150 Mil. dt. 22-6-71 (1971-72) | 20,25 | 16,90 | 1,22 | 31 | 1,08 | 1,23 | 90 | 14 | 74 | 1,76 | 99 | 1,00 | 90 | 93 |
| 7. FF 150 Mil. dt. 20-3-72 (1972-73) | 20,25 | 17,24 | 2,17 | 39 | 45 | 67 | 17 | 12 | 34 | 1,87 | 98 | 97 | 1,01 | 99 |
| 8. FF 35 Mil. (Special) dated 20-3-72 (1972-73) | 4,72 | 48 | 206 | 1,47 | 1,35 | 1,32 | 86 | 68 | 1 | 7 | 6 | 9 | 15 | 18 |
| 9. FF 180 Mil. dt. 7-2-73 (1973-74) | 24,30 | 4,86 | 16,69 | 7,32 | 1,62 | 1,66 | 99 | 72 | — | 1,12 | 85 | 90 | 1,06 | 111 |
| 10. Special FF 56 Mil. dt. 7-2-73 | 7,56 | 1,27 | 5,52 | 3,07 | 67 | 28 | 49 | 45 | — | 32 | 30 | 31 | 38 | 38 |
| 11. FF 214 Mil. dt. 5-2-74 (1974-75) | 28,89 | .. | 12,68 | 11,69 | 5,89 | 9,06 | 7,15 | 4,90 | — | 14 | 14 | 24 | 75 | 1,06 |
| 12. Special FF 60 Mil. dt. 18-2-74 | 8,10 | .. | 2,86 | 2,70 | 3,38 | 2,52 | 2,72 | 2,43 | — | 3 | 3 | 6 | 15 | 25 |
| 13. FF 69.280 Mil. dt. 12-11-74 (Debt Relief 1974-75) | 9,35 | .. | 9,35 | .. | .. | .. | .. | — | .. | .. | .. | .. | — | — |
| 14. FF 225 Mil. dt. 7-2-75 (1975-76) | 30,38 | .. | 4,18 | 4,18 | 13,75 | 10,52 | 15,68 | 7,67 | .. | .. | .. | 27 | 33 | 57 |
| 15. Special FF 90 Mil. dt. 7-2-75 | 12,15 | .. | 39 | 39 | 2,02 | 2,64 | 9,12 | 3,38 | .. | .. | .. | 11 | 5 | 8 |
| 16. Debt Relief 1975-76 dt. 15-1-76 | 8,23 | .. | 8,23 | 8,23 | .. | .. | .. | — | .. | .. | .. | .. | . | .. |
| 17. FF 290M. dt.19-2-76 | 39,15 | — | — | — | — | 2,22 | 36,93 | 14,12 | — | — | — | — | — | 28 |
| 18. Debt Relief Agreement for 60M. FF. (expected). | 8,10 | — | — | — | — | 8,10 | — | — | — | — | — | — | — | — |
| 19. FF. 50M. dt.19-2-76 | 6,75 | — | — | — | — | — | 6,75 | 4,05 | — | — | — | — | — | 1 |
| Exchange Variation | .. | .. | 29,23 | 20,53 | 15,41 | 15,12 | .. | 13,92 | .. | 7,33 | 4,95 | 5,55 | 4,45 | 5,06 |
| GRAND TOTAL | 3,43,16 | 1,44,14 | 10,192 | 62,61 | 46,46 | 55,62 | 85,14 | 53,07 | 14,20 | 25,08 | 15,05 | 16,74 | 16,39 | 19,30 |
| **HUNGARY** | | | | | | | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 | —Nil— | | | | | | | | | | | | | |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1st Credit dt. 15-6-66 | 17,50 | .. | 3,89 | 2,42 | 3,00 | 3,00 | 10,61 | 4,58 | — | — | — | — | — | 69 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ITALY** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-1974 | 15,15 | 15,15 | .. | .. | .. | .. | .. | — | 46 | 1,83 | 1,37 | 1,68 | 1,68 | 1,68 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| Fertilizer Credit dt. 17-1-67 | 1,50 | 1,46 | .. | .. | .. | .. | 4 | — | 42 | 24 | 12 | 12 | 12 | 12 |
| Debt Relief Agreement dt. 13-2-73 | 4,20 | .. | .. | .. | .. | 4,20 | .. | — | .. | .. | .. | .. | — | — |
| Debt Relief Agreement dt. 21-9-73 | 12,60 | .. | .. | .. | 12,60 | .. | 12,60 | 12,60 | .. | .. | .. | .. | — | — |
| Debt Relief (to be signed) | 6,30 | — | — | — | — | — | 6,30 | 6,30 | — | — | — | — | — | — |
| Exchange Variation | .. | .. | .. | .. | 1,05 | (—)70 | — | (—)3,15 | .. | 2 | 2 | 15 | (—)20 | (—)30 |
| GRAND TOTAL | 39,75 | 16,61 | .. | .. | 13,65 | 3,50 | 18,94 | 15,75 | 88 | 2,09 | 1,51 | 1,95 | 1,60 | 1,50 |
| **JAPAN** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-1974 | 2,94,02 | 3,19,65 | .. | .. | .. | .. | .. | .. | 72,79 | 21,81 | 11,92 | 33,83 | 8,73 | 27,05 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| Vizag. Outer Harbour Project Credit dt. 20-7-70 | 5,25 | 2,92 | 1,44 | 74 | 38 | 67 | 22 | — | .. | .. | .. | 40 | — | 40 |
| Tenth Yen Credit dt. 20-4-71 | 18,66 | 18,34 | 32 | .. | .. | .. | .. | — | .. | .. | .. | .. | — | — |
| Eleventh Yen Cr. (Project) dt. 1-2-72 | 33,33 | 19,66 | 10,67 | 6,17 | 2,76 | 1,67 | 1,33 | 52 | .. | .. | .. | .. | — | — |
| Eleventh Yen Cr. (Non-Project) dt. 1-2-72 | 31,00 | 27,72 | 3,27 | 4 | .. | .. | .. | — | .. | .. | .. | .. | — | — |
| Twelfth Yen Cr. (Project) dt. 2-2-1973 | 6,25 | 46 | 3,88 | 2,46 | 31 | 66 | 1,25 | 1,25 | .. | .. | .. | .. | — | .. |
| Twelfth Yen Cr. (Non-Project) dt. 2-2-1973 | 21,30 | 3,87 | 16,81 | 1,62 | 34 | .. | 62 | — | .. | .. | .. | .. | .. | .. |
| Deep Sea Oil Exploration Project (Addition) Cr. dt. 30-1-74 | 56 | .. | 56 | 21 | .. | | Neg. | — | .. | .. | .. | .. | .. | .. |
| Thirteenth Yen Credit dt. 19-4-74 (Commodity) | 14,63 | .. | 14,27 | 6,51 | 62 | 22 | 14 | — | .. | .. | .. | .. | .. | .. |
| Bhatinda Fertilizer Project Credit dt. 2-8-74 | 22,92 | .. | 7,85 | 4,79 | 12,50 | 12,50 | 2,57 | 2,08 | .. | .. | .. | .. | .. | .. |
| Fourteenth Yen Credit dt. 5-3-75 (Commodity) | 14,58 | .. | 9,53 | 9,53 | 6,25 | 4,79 | 26 | — | .. | .. | .. | .. | .. | .. |
| Rescheduling Agreement dt. 5-3-75 (Debt Relief 1974-75) | 25,30 | .. | 25,30 | .. | .. | .. | .. | — | .. | 25,30 | .. | .. | .. | .. |
| Panipat Fertilizer Project Credit dt. 10-4-75 | 22,92 | .. | 5,59 | 5,59 | 12,50 | 15,20 | 2,12 | 1,09 | .. | .. | .. | .. | .. | .. |
| Ad hoc Credit for Bhatinda/Panipat Fertilizer Projects dt. 12-9-75 | 22,71 | .. | .. | .. | 13,54 | 16,45 | 6,26 | 6,25 | .. | .. | .. | .. | .. | .. |
| Rescheduling Agt. dt. 12-9-75 (Debt Relief 1975-76) | 25,53 | .. | 25,53 | 25,53 | .. | .. | .. | — | .. | 25,53 | 25,53 | .. | .. | .. |
| Fifteenth Yen Credit (for 7 billion yen) I.D.C. I. dt 31-3-76 | 14,58 | .. | .. | .. | 7,37 | 6,25 | 8,33 | 8,34 | — | — | — | — | — | — |
| Telecommunication Credit dt. 23-2-77 | 9,38 | — | — | — | — | — | 9,38 | 9,38 | — | — | — | — | — | — |
| I.D.C. II credit dt. 23-2-77 | 14,58 | — | — | — | — | — | 14,58 | 14,58 | — | — | — | — | — | — |
| Debt. rescheduling agreement for 12.24 billion yen credit (Debt Relief 1976-77) dt. 15-12-76) | 25,50 | — | — | — | — | 25,50 | — | — | — | — | — | — | 25,50 | — |
| Exchange Variation | .. | .. | 45,16 | 26,18 | 24,89 | 41,66 | — | 21,21 | — | 26,69 | 16,20 | 15,06 | 16,70 | 13,40 |
| GRAND TOTAL | 6,23,00 | 3,92,62 | 1,70,18 | 89,37 | 81,46 | 1,25,57 | 47,06 | 64,70 | 72,79 | 99,24 | 53,65 | 49 29 | 50,93 | 40,85 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **KUWAIT** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 | 34,19 | 34,19 | .. | .. | .. | .. | .. | .. | 42,21 | .. | .. | .. | .. | .. |
| *Loans not fully drawn* | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Exchange Variation | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | 34,19 | 34,19 | .. | .. | .. | .. | .. | .. | 42,21 | .. | .. | .. | .. | .. |
| **KUWAIT FUND FOR ARAB ECONOMIC DEVELOPMENT** | | | | | | | | | | | | | | |
| Loans drawn upto 31-3-74 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| *Loans not fully drawn :* | | | | | | | | | | | | | | |
| Agreement dated 27-1-76 for KD 15 M for Kalinadi Hydro electric Project | 31,50 | .. | .. | .. | .. | 14,70 | 16,80 | 16,80 | .. | .. | .. | .. | .. | .. |
| Exchange variation | .. | .. | .. | .. | .. | 7,01 | .. | 8,00 | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL | 31,50 | .. | .. | .. | .. | 21,71 | 16,80 | 24,80 | .. | .. | .. | .. | .. | .. |
| **NETHERLANDS** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 | 87,28 | 75,70 | 11,27 | .. | .. | .. | .. | .. | 2,77 | 2,97 | 1,77 | 2,13 | 2,13 | 2,13 |
| *Loans not fully drawn:* | | | | | | | | | | | | | | |
| 1. XIX Credit dt. 7-8-74 (DG 68 million) | 16,99 | .. | 1465 | 779 | .. | 234 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2. XIX Credit (DG 45M million) | 9,32 | .. | .. | .. | 622 | 932 | .. | .. | .. | .. | .. | .. | .. | .. |
| 3. XVIIIA Credit (DG 17 million) | 3,52 | .. | 279 | 279 | .. | 73 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4. XX Credit (DG 9.26 million) | 1,92 | .. | 192 | 192 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5. XXI Credit (DG 100 million) 15-7-76 | 20,72 | .. | .. | .. | 2072 | 1658 | 414 | 4,14 | .. | .. | .. | .. | .. | .. |
| 6. General Purpose Credit DG 130M. 15-7-76 | 26,94 | .. | .. | .. | .. | .. | 26,94 | 20,72 | .. | .. | .. | .. | .. | .. |
| 7. Debt Relief 7.8M dt. 1-12-76 | 1,62 | .. | .. | .. | .. | 1,62 | .. | .. | .. | .. | .. | .. | .. | .. |
| Exchange Variation | .. | .. | 1608 | 781 | 16,61 | 2263 | .. | 19,18 | .. | 157 | 106 | 131 | 147 | 1,65 |
| GRAND TOTAL | 16831 | 75,70 | 4671 | 2031 | 43,55 | 5322 | 3108 | 44,04 | 2,77 | 454 | 283 | 344 | 360 | 3,78 |
| **NEWZEALAND** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-1974 | 33 | 33 | .. | .. | .. | .. | .. | .. | 47 | .. | .. | .. | .. | .. |
| **NORWAY** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-1974 | 17 | 17 | .. | .. | .. | .. | .. | | 17 | .. | .. | .. | .. | .. |

## POLAND

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Loans fully drawn upto* 31-3-74 | Nil | | | | | | | | | | | | | |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. 1st Credit dt. 7-5-60 | 23,15 | 15,47 | 6 | 3 | 10 | 5 | 1,19 | 5 | 16,57 | 2,18 | 69 | 69 | 69 | 69 |
| 2. 2nd Credit dt. 16-11-62. | 5,72 | 3,14 | 1,86 | 29 | 10 | 3 | 42 | 20 | 66 | 46 | 23 | 42 | 34 | 31 |
| 3. 3rd Credit dt. 25-1-65 | 9,29 | 9,01 | 26 | 18 | 7 | 2 | .. | .. | 38 | 1,88 | 75 | 75 | 75 | 75 |
| Exchange Variation | Nil | | | | | | | | | | | | | |
| GRAND TOTAL | 38,16 | 27,62 | 2,18 | 50 | 27 | 10 | 1,61 | 25 | 17,61 | 4,52 | 1,67 | 1,86 | 1,78 | 1,75 |

## QATAR

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Loans fully drawn up to* 31-3-74 | 12,88 | 12,88 | .. | .. | .. | .. | .. | .. | 8,22 | 187 | 94 | 94 | 94 | 94 |
| *Loans not fully drawn* | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Exchange Variation | .. | .. | .. | .. | .. | .. | .. | .. | .. | 6 | 1 | 1 | (—)14 | (—)14 |
| GRAND TOTAL | 12,88 | 12,88 | .. | .. | .. | .. | .. | .. | 8,22 | 193 | 95 | 95 | 80 | 80 |

## SWEDEN

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Loans fully drawn upto* 31-3-74 | 2,21 | 3,49 | .. | .. | .. | .. | .. | .. | .. | 17 | 17 | 17 | 17 | 17 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. Indo Swedish Credit dt 29-6-66 S. Kr. 24 Mil | 3,48 | 3,39 | 9 | .. | .. | .. | .. | .. | .. | .. | .. | 9 | 9 | 18 |
| 2. Indo Swedish Credit dated 28-6-68 S. Kr. 35 Mil | 5,08 | 4,88 | 20 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3. Indo Swedish Credit 28-6-69 S. Kr. 40 Mil. | 5,80 | 5,53 | 27 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4. Indo Swedish Credit 10-3-71 S. Kr. 125 Mil | 18,13 | 6,35 | 614 | 531 | 4,35 | 435 | 129 | 129 | .. | .. | .. | .. | .. | .. |
| 5. Wheat Storage Project 23-8-71 S. Kr. 26 Mil | 3,77 | .. | 42 | 41 | 1,81 | 142 | 1,93 | 193 | .. | .. | .. | .. | .. | .. |
| 6. Indo Swedish Credit dt. 11-11-72 S.Kr. 90 Mil | 13,05 | 4,35 | 8,70 | — | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 7. Indo Swedish Credit dt. 18-6-73 supplemented by agreement 1975, dt. 21-5-75 S. Kr. 70 Mil | 10,15 | .. | 10,15 | 10,15 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 8. Indo Swedish Credit dt. 5-6-64 and 15-7-74 S. Kr. 125 Mil | 18,12 | .. | 18,12 | 2,90 | .. | .. | .. | .. | .. | . | .. | .. | .. | .. |
| Exchange Variation | .. | .. | 15,73 | 8,09 | 2,55 | 2,78 | .. | 164 | .. | 9 | 9 | 11 | 12 | 18 |
| GRAND TOTAL | 79,79 | 27,99 | 59,82 | 26,86 | 8,71 | 8,55 | 3,22 | 4,86 | .. | 26 | 26 | 37 | 38 | 53 |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | SWITZERLAND | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 .. . . . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | . |
| *Loans not fully drawn* .. | | | | | | | | | | | | | | |
| Swiss Credit I dated 30-7-60 . . . . . | 13,77 | 17,83 | .. | .. | .. | 20 | 43 | .. | 13,90 | 4,91 | 2,31 | 1,30 | 1,56 | 50 |
| Swiss Credit II dated 7-3-66 . . . . . | 6,86 | 10,60 | 14 | 14 | .. | 11 | 25 | .. | 16 | 89 | 54 | 75 | 75 | 92 |
| Swiss Credit III (a) Capital goods dt. 9-10-73/7-11-73 . | 9,09 | .. | 274 | 244 | 3,02 | 1,16 | 5,18 | 1,84 | .. | .. | .. | .. | .. | .. |
| (b) Development Loan dated 9-10-73 . . . | 6,43 | .. | 101 | 101 | 3,67 | 3,03 | 2,38 | 1,10 | .. | .. | .. | .. | .. | .. |
| Exchange Variation . . . . . | .. | .. | 475 | 452 | 5,80 | 4,56 | .. | 3,00 | .. | 4,10 | 2,39 | 1,79 | 2,13 | 1,45 |
| GRAND TOTAL . . . . . | 36,15 | 28,43 | 864 | 811 | 12,49 | 9,06 | 8,24 | 5,94 | 14,06 | 9,90 | 5,24 | 3,84 | 4,44 | 2,87 |
| | | | | | | U.K. | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 . . . . . | 9,09,05 | 9,38,92 | .. | .. | .. | .. | .. | .. | 2,04,54 | 58,79 | 30,87 | 34,62 | 34,62 | 38,85 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. Non Project, 1968 . . . . . | 12,60 | 12,47 | 14 | .. | .. | .. | .. | .. | .. | .. | .. | 70 | 70 | 70 |
| 2. ICICI Project, 1969 . . . . . | 1,80 | 1,46 | 18 | .. | .. | .. | 16 | .. | .. | .. | .. | 5 | 5 | 10 |
| 3. 7th Kipping, 1969 . . . . . | 7,20 | 6,26 | 19 | .. | .. | .. | 75 | .. | .. | .. | .. | 20 | 20 | 40 |
| 4. Durgapur, 1970 . . . . . | 2,62 | 2,57 | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 7 |
| 5. Capital Investment Loan 1971 . . . . . | 21,60 | 9,43 | 12,17 | 9,98 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6. Mixed Imports, 1971 8th Kipping . . | 3,60 | 85 | 1,61 | 36 | 87 | 18 | 97 | .. | .. | .. | .. | .. | .. | .. |
| 7. ICICI, 1971 . . . . . | 1,80 | .. | 1,76 | 21 | .. | .. | 3 | .. | .. | .. | .. | .. | .. | 5 |
| 8. Capital Inv. Loan, 1972 . . . . . | 21,60 | 3,23 | 10,31 | 4,86 | 7,11 | 8,06 | .. | .. | .. | .. | .. | .. | .. | .. |
| 9. Mixed Project, 1972 . . . . . | 28,80 | 26,93 | 1,87 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 10. Capital Inv., 1973 . . . . . | 25,20 | .. | 1,27 | .. | 10,02 | 11,74 | 12,19 | 12,19 | .. | .. | .. | .. | .. | . |
| 11. Mixed Project, 1974 . . . . . | 32,40 | .. | 32,40 | 7,40 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 12. Capital Inv., 1974 . . . . . | 24,56 | .. | .. | .. | .. | .. | 24,56 | 9,41 | .. | .. | .. | .. | .. | .. |
| 13. Maintenance Loan, 2/74 . . . . . | 54,00 | .. | 54,00 | 2,85 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 14. Debt Relief 2/74. . . . . | 16,92 | .. | 16,92 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 15. Maintenance Loan, 75 . . . . . | 36,00 | .. | 36,00 | 36,00 | .. | .. | .. | .. | .. | : | .. | .. | .. | .. |
| Exchange Variation . . . . . | .. | .. | 7,19 | 1,71 | 24 | (—)2,62 | .. | (—)3,24 | .. | 2,47 | 1,04 | 47 | (—)453 | (—)6,02 |
| GRAND TOTAL . . . . . | 11,99,75 | 10,02,12 | 1,76,06 | 63,37 | 18,24 | 17,36 | 38,66 | 18,36 | 2,04,54 | 61,26 | 31,91 | 36,04 | 31,04 | 34,15 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **U.S.A.** | | | | | | | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 | 36,80,84@ | 37,48,26@ | .. | .. | .. | .. | .. | .. | 21,65,66 | 83,79 | 44,85 | 44,84 | 44,65 | 48,62 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| *U.S.A. AID* | | | | | | | | | | | | | | |
| 1. 386-H-200 dated 16-11-69 | 14,71 | 10,94 | 3,59 | 1,02 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2. 386-H-207 dated 23-6-70 | 1,17,31 | 1,15,84 | 1,47 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3. 386-H-212 dated 13-3-71 | 1,30,38 | 1,05,64 | 24,68 | 4,67 | .. | .. | .. | | .. | .. | .. | .. | .. | .. |
| 4. Debt Relief dated 2-5-75 | 33,75 | .. | 33,75 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| *U.S.A. Aid S.R.P.** | | | | | | | | | | | | | | |
| 1. 386-H-059 dated 28-6-62 | 1,37 | 67 | 16 | .. | .. | .. | 1,26 | 32 | .. | 17 | 7 | 7 | 7 | 7 |
| 2. 386-H-060 dated 28-6-62 | 3,81 | 4,82 | 106 | 53 | .. | .. | .. | .. | 20 | 40 | 20 | 20 | 20 | 20 |
| 3. 386-H-062 dated 28-6-62 | 8,17 | 7,86 | 144 | 72 | 71 | 72 | 2,51 | 72 | .. | 84 | 42 | 42 | 42 | 42 |
| 4. 386-H-063 dated 28-6-62 | 8,44 | 7,22 | 160 | 80 | 80 | 80 | 3,20 | 80 | 65 | 88 | 44 | 44 | 44 | 44 |
| 5. 386-H-066 dated 8-11-62 | 7,42 | 7,77 | 14 | 14 | 59 | 88 | 2,39 | 62 | 38 | 75 | 37 | 38 | 38 | 38 |
| 6. 386-H-120 dated 31-12-64 | 5,60 | 7,27 | 1,56 | 52 | .. | .. | .. | .. | .. | 22 | 22 | 22 | 21 | 22 |
| 7. 386-H-101 dated 21-7-64 | 2,02 | 2,07 | 74 | 37 | 37 | 37 | .. | .. | .. | .. | .. | 5 | 4 | 8 |
| 8. 386-H-118 dated 3-5-65 | 10,49 | 6,03 | 16 | 16 | 43 | 65 | 9,68 | 45 | .. | .. | .. | 40 | 39 | 41 |
| 9. 386-H-119 dated 3-5-65 | 1,31 | 89 | 1 | 1 | 9 | 14 | 1,04 | 9 | .. | 2 | 2 | 5 | 5 | 5 |
| 10. 386-H-201 dated 10-6-71 | 15,75 | .. | .. | .. | .. | 92 | 14,83 | 100 | .. | .. | .. | .. | .. | .. |
| *PL 480 CCC* | | | | | | | | | | | | | | |
| PL 480 CCC dated 20-3-75 | 81,46 | .. | 81,46 | 81,46 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| dated 3-5-76 (Wheat & Rice) | 55,69 | .. | .. | .. | .. | 55,69 | .. | .. | .. | .. | .. | .. | .. | .. |
| Exchange Variation | .. | .. | 21,10 | 17,14 | 62 | 13,04 | .. | 83 | .. | 13,13 | 7,85 | 9,73 | 9,92 | 10,58 |
| GRAND TOTAL | 41,78,52 | 40,25,28 | 172,92 | 107,54 | 3,61 | 73,21 | 34,91 | 4,83 | 21,66,89 | 1,00,20 | 54,44 | 56,80 | 56,77 | 61,47 |
| **U.S.S.R.** | | | | | | | | | | | | | | |
| *Loans fully drawn upto* 31-3-74 | 64,74 | 64,74 | .. | .. | .. | .. | .. | .. | 76,83 | .. | .. | .. | .. | .. |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. 112.5 Mil. RC dated 9-11-57 | 59,53 | 47,39 | .. | .. | 5 | .. | 20,68 | .. | 56,49 | 10,36 | 4,28 | 2,04 | 2,25 | 1,00 |
| 2. 18 Mil. RC dated 29-5-59 | 9,52 | 9,54 | .. | .. | .. | .. | 2 | .. | 14,17 | .. | .. | .. | .. | .. |
| 3. 225 Mil. RC dated 29-9-59 | 11,91 | 11,89 | .. | .. | .. | .. | 32 | .. | 13,25 | 3,10 | 1,55 | 1,55 | 1,55 | .. |
| 4. 337.5 Mil. RC dated 12-9-59 | 1,78,58 | 1,63,17 | 2,43 | 87 | 2,00 | 5,00 | 32,24 | 8,00 | 1,41,26 | 38,22 | 18,63 | 17,40 | 17,40 | 17,01 |
| 5. 112.5 Mil. RC dated 21-2-61 | 59,53 | 62,86 | 8,59 | 4,40 | 6,00 | 1,00 | 9,81 | 1,00 | 31,37 | 12,38 | 6,50 | 6,90 | 7,07 | 6,96 |
| 6. Bokaro Cr. dated 25-1-65 | 1,05,82 | 1,60,38 | 2,04 | 83 | 1,20 | 50 | 3,74 | 50 | 53,44 | 26,78 | 13,44 | 13,55 | 13,55 | 13,58 |
| 7. 300 Mil. RC dated 10-12-66 | 2,50,00 | 21,21 | 27,94 | 20,54 | 16,00 | 12,50 | 1,88,37 | 15,50 | 5,97 | 3,31 | 1,99 | 3,33 | 3,33 | 3,86 |
| 8. 2 Mil. Tonnes wheat Loan dated 12-10-73 | 2,02,36** | .. | 2,02,36 | .. | .. | .. | .. | .. | .. | .. | .. | 60,00** | 40,70 | 51,72 |
| GRAND TOTAL | 9,41,99 | 5,41,18 | 2,43,36 | 26,64 | 25,25 | 19,00 | 2,55,18 | 25,00 | 3,92,78 | 94,15 | 46,39 | 1,04,77 | 85,85 | 94,13 |

@Includes Exim Bank, PL 480 Rupee Loans, Development Assistance Loans, DLF/Aid Loans, PL 480 convertible local currency credit loans and Asian Economic Development Loan.

*These are loans extended to private borrowers by AID which are repayable by them to Government of India in rupees. The Government of India assume the liability to repay the loan to AID in dollars. The repayments by private borrowers in rupees form receipts of Government.

**Provisional.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **UNITED ARAB EMIRATES** | | | | | | | | | | | | | | |
| *Loans fully drawn up to 31-3-74* . . . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| *Loans not fully drawn :* | | | | | | | | | | | | | | |
| 1. Oil credit for 50 M $ dated 27-2-75 . . . | 37,50 | .. | 37,50 | 37,50 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2. Economic Development credit for 20 M $ dated 13-1-76 . . . . . | 15,00 | .. | .. | .. | .. | 15,00 | .. | .. | .. | .. | .. | .. | .. | .. |
| Exchange variation . . . . . | .. | .. | .. | .. | .. | 3,04 | .. | .. | .. | .. | .. | .. | .. | .. |
| GRAND TOTAL . . . . . | 52,50 | .. | 37,50 | 37,50 | .. | 18,04 | .. | .. | .. | .. | .. | .. | .. | .. |
| **YUGOSLAVIA** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 . . . . | 18,18 | 18,18 | .. | .. | .. | .. | .. | .. | 20,27 | 5,26 | 3,46 | 84 | 90 | 11 |
| *Loans not fully drawn* . . . . . | —NIL— | | | | | | | | | | | | | |
| GRAND TOTAL . . . . . | 18,18 | 18,18 | .. | .. | .. | .. | .. | .. | 20,27 | 5,26 | 3,46 | 84 | 90 | 11 |
| **I.B.R.D.** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 . . . . | 2,80,50 | 2,96,82 | .. | .. | .. | .. | .. | .. | 1,73,47 | 40,21 | 20,35 | 20,15 | 20,15 | 3085 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| Tarai Seeds Project (614-IN) . . . . . | 9,75 | 2,36 | 2,15 | 28 | 3,22 | 2,25 | 3,00 | 2,25 | .. | .. | .. | .. | .. | .. |
| Chambal Command Area Dev. Project (1011 IN) . | 39,00 | .. | 6,09 | 3,83 | 7,50 | 2,25 | 30,66 | 7,50 | .. | .. | .. | .. | .. | .. |
| Andhra Pradesh Irrigation & Command Area Dev. Project for 145M(1251 IN) . . . . | 10,875 | .. | .. | .. | .. | .. | 10,875 | 7,50 | .. | .. | .. | .. | .. | .. |
| I. D. B. I. II for 40 M (1260 IN) . . . . | 30,00 | .. | .. | .. | .. | .. | 30,00 | 3,75 | .. | .. | .. | .. | .. | .. |
| National Seed Project 25M (1273 IN) . . . | 18,75 | .. | .. | .. | .. | .. | 18,75 | 1,50 | .. | .. | .. | .. | .. | .. |
| Sixth Telecom. Project (1313IN) 80M . . . | 60,00 | .. | .. | .. | .. | 17,25 | 42,75 | 20,25 | .. | .. | .. | .. | .. | .. |
| Exchange Variation . . . . . | .. | .. | 62 | 43 | 2,22 | 4,51 | .. | 8,89 | .. | 10,37 | 6,21 | 4,16 | 4,38 | 6,41 |
| GRAND TOTAL . . . . . | 5,46,75 | 2,99,18 | 8,86 | 4,54 | 12,94 | 26,26 | 2,33,91 | 51,64 | 1,73,47 | 50,58 | 26,56 | 24,31 | 24,53 | 37,26 |
| **I.D.A.** | | | | | | | | | | | | | | |
| *Loans fully drawn up to* 31-3-74 . . . . | 7,55,42 | 7,92,63 | .. | .. | .. | .. | .. | .. | 4,23 | 8,56 | 4,78 | 6,62 | 6.62 | 7,69 |
| *Loans not fully drawn* | | | | | | | | | | | | | | |
| 1. Beas Equipment 89—IN . . . . | 17,05 | 16,45 | 60 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2. Kadana Irrigation Project 176—IN . . . | 26,25 | 17,30 | 8,71 | 3,67 | 30 | 24 | .. | .. | .. | .. | .. | .. | .. | .. |
| 3. Gujarat Agr. Cr. 191—IN . . . . | 26,25 | 24,12 | 2,13 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4. Punjab Agr. Cr. 203—IN | 20,62 | 12 | 7,07 | 5,56 | 12,62 | 8,25 | 5,18 | 4,43 | .. | .. | .. | .. | .. | .. |
| 5. Andhra Pradesh Agr. Cr. 226—IN | 18,30 | 10,59 | 4,48 | 1,06 | 2,78 | 2,48 | 75 | .. | .. | .. | .. | .. | .. | .. | .. |
| 6. IV Tele com. Project 241—IN | 58,50 | 28,06 | 30,44 | 6,24 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 7. II Power Transmission 242—IN | 56,25 | 86 | 29,55 | 18,29 | 17,25 | 12,22 | 13,62 | 13,62 | .. | .. | .. | .. | .. | .. | .. |
| 8. Haryana Agr. Cr. Project 249—IN | 18,75 | 6,10 | 6,95 | 4,93 | 3,13 | 5,70 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 9. Tamil Nadu Agr. Cr. 250—IN | 26,25 | 16,58 | 2,35 | 17 | 5,24 | 4,88 | 2,44 | 2,44 | .. | .. | .. | .. | .. | .. | .. |
| 10. Cochin II Fertilizer 264—IN | 15,00 | 5,76 | 7,39 | 2,92 | 2,10 | 1,86 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 11. Wheat Storage Project 267—IN | 3,75 | 10 | 77 | 10 | 2,51 | 37 | 2,50 | 1,75 | .. | .. | .. | .. | .. | .. | .. |
| 12. Pochampad Irr. Project 268—IN | 29,25 | 16,26 | 11,73 | 3,71 | 37 | 1,26 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 13. Mysore Agr. Project 278—IN | 30,00 | 8,50 | 10,52 | 8,02 | 10,73 | 10,98 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 14. Gorakhpur Fert. Exp. Project 279—IN | 7,50 | 2,58 | 4.90 | 1,40 | 25 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 15. XI Railway Project 280—IN | 56,25 | 55,69 | 60 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 16. Maharashtra Agr. Cr. 293—IN | 22,50 | 8,46 | 12,10 | 5,27 | 2,62 | 1,95 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 17. Bihar Agr. Market Pr. 294—IN | 10,50 | .. | 84 | 82 | 3,00 | 2,25 | 7,41 | 3,75 | .. | .. | .. | .. | .. | .. | .. |
| 18. Population Project 312—IN | 15,90 | 19 | 5,65 | 3,54 | 5,25 | 3,75 | 6,32 | 4,50 | .. | .. | .. | .. | .. | .. | .. |
| 19. Shipping Project 328—IN | 62,25 | 54,05 | 8,20 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 20. Education Project 342—IN | 9,00 | .. | 15 | .. | 1,50 | 75 | 8,10 | 1,50 | .. | .. | .. | .. | .. | .. | .. |
| 21. Industrial Dev. Bank of India Project 356—IN | 18,75 | .. | 4,33 | 3,98 | 6,75 | 6,00 | 8,42 | 8,42 | .. | .. | .. | .. | .. | .. | .. |
| 22. Nangal Fertilizer Exp. 357—IN | 43,50 | 3,05 | 40,06 | 26,73 | 8,25 | 40 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 23. III Power Transmission 377—IN | 63,75 | .. | 8,32 | 8,32 | 33,75 | 26,25 | 29,18 | 29,18 | .. | .. | .. | .. | .. | .. | .. |
| 24. Mysore Agr. Wholesale Market Project 378—IN | 6,00 | .. | 4 | 4 | 1,50 | 75 | 5,21 | 75 | .. | .. | .. | .. | .. | .. | .. |
| 25. Bombay Water Supply & Sewerage Project 390—IN | 41,25 | 48 | 6,63 | 5,76 | 11,25 | 6,00 | 28,14 | 18,75 | .. | .. | .. | .. | .. | .. | .. |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26. M. P. Agricultural Cr. Pr. 391—IN . . . | 24,75 | 9 | 13,58 | 7,93 | 9,00 | 9,00 | 2,08 | 2,08 | .. | .. | .. | .. | .. | .. |
| 27. U. P. Agricultural Cr. Project 392—IN . . | 28,50 | 1,23 | 10,21 | 5,24 | 9,00 | 7,50 | 9,56 | 9,56 | .. | .. | .. | .. | .. | .. |
| 28. V Telecommunication Project 403—IN. . . | 60,00 | .. | 26,85 | 24,22 | 30,00 | 21,00 | 12,15 | 12,15 | .. | .. | .. | .. | .. | .. |
| 29. Calcutta Urban Dev. Project 427—IN . . . | 26,25 | .. | 9,45 | 6,77 | 7,50 | 6,00 | 10,80 | 10,80 | .. | .. | .. | .. | .. | .. |
| 30. Bihar Agricultural Cr. Project 440—IN . . | 24,00 | .. | 6,64 | 3,24 | 7,50 | 4,50 | 12,86 | 7,50 | .. | .. | .. | .. | .. | .. |
| 31. XII Railways Project 448—IN . . . . . | 60,00 | 2,94 | 57,05 | 16,24 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 32. Himachal Pradesh Apple Processing & Marketing Project 456—IN . . . . . | 9,75 | .. | .. | .. | 1,50 | 2,25 | 7,50 | 3,75 | .. | .. | .. | .. | .. | .. |
| 33. Trombay IV Fert. Expansion & Plant Operation Improvement Project 481—IN . . . . . | 37,50 | .. | 4,98 | 3,96 | 15,00 | 15,00 | 17,52 | 17,52 | .. | .. | .. | .. | .. | .. |
| 34. Karnataka Dairy Dev. Project 482—IN . . | 22,50 | .. | .. | .. | 1,50 | 75 | 21,75 | 3,75 | .. | .. | .. | .. | .. | .. |
| 35. Rajasthan Canal Command Area Development Project 502—IN . . . . . | 62,25 | .. | 15,67 | 4,94 | 7,50 | 4,50 | 42,07 | 7,50 | .. | .. | .. | .. | .. | .. |
| 36. Sindri Fertiliser Project 520—IN . . . . | 68,25 | .. | 8,37 | 8,37 | 22,50 | 26,25 | 33,63 | 9,75 | .. | .. | .. | .. | .. | .. |
| 37. Rajasthan Dairy Dev. Project 521—IN . . | 20,77 | .. | 4 | 4 | 1,50 | 1,50 | 19,23 | 3,75 | .. | .. | .. | .. | .. | |
| 38. M. P. Dairy Development Project 522—IN . . | 12,30 | .. | .. | .. | 1,50 | 75 | 11,55 | 3,75 | .. | .. | .. | .. | .. | .. |
| 39. Drought Prone Areas Project 526—IN . . . | 26,25 | .. | 57 | 57 | 3,75 | 1,88 | 23,80 | 7,50 | .. | .. | .. | .. | .. | .. |
| 40. Godavari Barrage Project 532—IN . . . | 33,75 | .. | 1,61 | 1,61 | 11,25 | 7,50 | 24,63 | 11,25 | .. | .. | .. | .. | .. | .. |
| 41. Agr. Refinancing Corpn. Cr. Project 540—IN . | 56,25 | .. | 6,29 | 6,29 | 18,75 | 26,25 | 23,71 | 19,96 | .. | .. | .. | .. | .. | .. |
| 42. West Bengal Agr. Dev. Project 541—IN . . | 25,50 | .. | .. | .. | 3,75 | 1,50 | 24,00 | 7,50 | .. | .. | .. | .. | .. | .. |
| 43. Chambal Command Area Dev. Proj. 562—IN . | 18,00 | .. | .. | .. | 3,75 | 3,00 | 15,00 | 5,63 | .. | .. | .. | .. | .. | .. |
| 44. Rural Electrification Project 572—IN . . . | 42,75 | .. | .. | .. | 7,50 | 2,25 | 40,50 | 18,75 | .. | .. | .. | .. | .. | .. |
| 45. XIII Railway Project 582—IN . . . . | 82,50 | .. | 18,52 | 18,52 | 45,00 | 26,25 | 37,73 | 23,48 | .. | .. | . | .. | .. | .. |
| 46. U. P. Water Supply & Sewerage Project 585—IN . | 30,00 | .. | .. | .. | 3,75 | 2,25 | 27,75 | 7,50 | .. | .. | .. | .. | .. | .. |
| 47. Fertiliser Sector 598—IN . . . . . | 78,75 | .. | .. | .. | 7,50 | 2,25 | 76,50 | 18,75 | .. | .. | .. | .. | .. | .. |
| 48. IV Power Transmission 604—IN . . . | 1,12,50 | .. | .. | .. | .. | .. | 1,12,50 | 3,75 | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 49. Cotton 610—IN | 13,50 | .. | .. | .. | 1,50 | .. | 13,50 | 1,50 | .. | .. | .. | .. | .. | .. |
| 50. Forest 609—IN | 3,00 | .. | .. | .. | 75 | .. | 3,00 | 75 | .. | .. | .. | .. | .. | .. |
| 51. VIII Industrial Cr. 402—IN | 75,00 | 63,47 | 11,53 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 52. IX Industrial Credit 474—IN | 1,12,50 | .. | 1,12,50 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 53. X Industrial Credit 528—IN | 1,50,00 | .. | 1,50,00 | 1,50,00 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 54. XI Industrial Credit 616—IN | 1,50,00 | .. | .. | .. | 1,50,00 | 1,44,00 | 6,00 | .. | .. | .. | .. | .. | .. | .. |
| 55. Industries Imports and other non Project Agreements (to be signed) | 1,50,00 | — | .. | .. | .. | .. | 1,50,00 | 1,50,00 | — | — | — | — | — | — |
| Exchange Variation | .. | .. | 81,62 | 61,61 | 1,03,83 | 85,42 | — | 95,11 | .. | 89 | 64 | 1,37 | 1,21 | 1,60 |
| GRAND TOTAL | 30,75,86 | 11,35,66 | 7,49,99 | 4,30,19 | 6,06,23 | 4,97,91 | 8,96,59 | 552,38 | 4,23 | 9,45 | 5,42 | 7,99 | 7,83 | 9,29 |
| *Miscellaneous Credits* | | | | | | | | | | 1,70 | 85 | 85 | 85 | 82 |
| Exchange Variation | | | | | | | | | | 8 | 4 | 1 | (—)7 | (—)12 |
| TOTAL | | | | | | | | | | 1,78 | 89 | 86 | 78 | 70 |
| New Credits | .. | .. | .. | .. | 2,23,00 | .. | .. | 2,90,60 | .. | .. | .. | | | |
| GRAND TOTAL | 130,48,07 | 89,13,39 | 20,97,40 | 10,41,86 | 12,06,14 | 11,07,63 | 18,75,37 | 12,94,58 | 35,56,61 | 6,41,21 | 3,42,68 | 3,91,26 | 3,73,76 | 4,00,56 |

*NB* :—The above table does not include oil credits from Iraq.

## STATEMENT II

*Grant and Commodity Assistance from friendly foreign countries and International bodies during 1976-77*

(In crores of Rupees)

| | |
|---|---|
| Australia | 7.50 |
| Canada | 53.31 |
| Denmark | 1.83 |
| France | 3.75 |
| Federal Republic of Germany | 3.86 |
| Netherlands | 23.11 |
| Norway | 6.65 |
| Sweden | 43.18 |
| U.K. | 144.88 |
| *United Nations* | |
| European Economic Community | 2.50 |
| UNICEF. | 1.68 |
| U.N. Fund for Population Activities | 5.94 |
| UNESCO | 0.01 |
| WHO | 1.36 |
| IMF | 7.38 |
| TOTAL | 306.94 |

## CAPITAL AND LOANS TO PUBLIC SECTOR UNDERTAKINGS :

This Annexure gives, at one place, the estimates of the Capital and Loans by Government to the non-departmental Financial Institutions and Undertakings in the Public Sector during the current and the next year.

### A—Financial Institutions

(In lakhs of Rupees)

| Name of Institution | Budget, 1976-77 | | | Revised, 1976-77 | | | Budget, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Capital | Loan | Total | Capital | Loan | Total | Capital | Loan | Total |
| Shipping Development Fund Committee | .. | 70,00 | 70,00 | .. | 87,42 | 87,42 | .. | 84,00 | 84,00 |
| -do- | .. | 40 | 40* | .. | 1,41 | 1,41* | .. | 6,00 | 6,00* |
| Agricultural Refinance and Development Corporation | .. | 65,00 | 65,00 | .. | 90,00 | 90,00 | .. | 77,00 | 77,00 |
| Regional Rural Banks | 3,12 | .. | 3,12 | 4,38 | .. | 4,38 | 1,25 | .. | 1,25 |
| Rural Electrification Corporation | 5,00 | 64,00 | 69,00 | 5,00 | 65,19 | 70,19 | 7,00 | 1,03,49 | 1,10,49 |
| Land Development Banks | 7,00 | .. | 7,00 | 10,00 | .. | 10,00 | 17,50 | .. | 17,50 |
| Repatriates Co-operative Finance and Development Bank Ltd. | 37 | 1,48 | 1,85 | 37 | 30 | 67 | 60 | .. | 60 |
| Industrial Credit and Investment Corporation of India | .. | 28 | 28 | .. | 28 | 28 | .. | 40 | 40 |
| Industrial Finance Corporation | .. | 36 | 36 | .. | 37 | 37 | .. | 45 | 45 |
| Industrial Development Bank of India | .. | 12,20 | 12,20 | .. | 9,65 | 9,65 | 10,00 | 22,00 | 32.00 |
| Industrial Re-construction Corporation of India | .. | 2,50 | 2,50 | .. | 2,50 | 2,50 | .. | 5,00 | 5,00 |
| Delhi Financial Corporation | 10 | .. | 10 | 20 | .. | 20 | 10 | .. | 10 |
| TOTAL | 15,59 | 2,16,22 | 2,31,81 | 19,95 | 2,57,12 | 2,77,07 | 36,45 | 2,98,34 | 3,34,79 |

*Assistance for acquisition of fishing trawlers.

**B—Public Sector Undertakings**

(In lakhs of Rupees)

| Name of Undertaking | Budget, 1976-77 | | | Revised, 1976-77 | | | Budget, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Capital | Loan | Total | Capital | Loan | Total | Capital | Loan | Total |
| *Ministry of Agriculture & Irrigation* (कृषि मंत्रालय) | | | | | | | | | |
| Food Corporation of India | 5,04 | 12,04 | 17,08 | 14,25 | 28,81 | 43,06 | 13,98 | 18,42 | 32,40 |
| Central Warehousing Corporation | 2,44 | 1,50 | 3,94 | 2,72 | 1,50 | 4,22 | 3,94 | 3,00 | 6,94 |
| Central Fisheries Corporation | 10 | 10 | 20 | 10 | 10 | 20 | 15 | 10 | 25 |
| State Agro-Industries Corporation | 1,50 | .. | 1,50 | 1,50 | .. | 1,50 | 2,00 | .. | 2,00 |
| Modern Bakeries (India) Ltd. | .. | 1,13 | 1,13 | .. | 35 | 35 | .. | 1,56 | 1,56 |
| State Farm Corporation | 65 | 65 | 1,30 | 65 | 65 | 1,30 | 5 | 5 | 10 |
| Slaughter Houses Corporation | 50 | .. | 50 | 20 | .. | 20 | 50 | .. | 50 |
| Indian Dairy Corporation | 1,00 | 6 | 1,06 | 1,00 | 6 | 1,06 | .. | 3,48 | 3,48 |
| Kerala oil Plantation Ltd. | 1 | .. | 1 | 1 | .. | 1 | 98 | 1,02 | 2,00 |
| State Cashewnut Corporations | 1 | .. | 1 | 1 | .. | 1 | 22 | .. | 22 |
| Plantation Corporation, Andaman & Nicobar Islands | 1 | .. | 1 | 1 | .. | 1 | 12 | .. | 12 |
| Corporation for Manufacture of Vaccines and Drugs for Foot and Mouth diseases. | 1 | .. | 1 | .. | .. | .. | .. | .. | .. |
| Cattle-*cum*-Dairy Development Corporation | 1,40 | .. | 1,40 | 1,40 | .. | 1,40 | 2,74 | .. | 2,74 |
| Sheep & Wool Development Corporation | 1 | .. | 1 | .. | .. | .. | 35 | .. | 35 |
| Corporation for Manufacture of Tetrapack Containers | 1 | .. | 1 | 1 | .. | 1 | 1,50 | .. | 1,50 |
| State Forest Development Corporation | 80 | .. | 80 | 80 | .. | 80 | 2,40 | .. | 2,40 |
| State Seeds Corporation | 80 | .. | 80 | 80 | .. | 80 | 2,00 | .. | 2,00 |
| Poultry Corporation of India | .. | .. | .. | .. | .. | .. | 5 | .. | 5 |
| *Ministry of Chemicals and Fertilizers* (रसायन और उर्वरक मंत्रालय) | | | | | | | | | |
| Hindustan Insecticides Ltd. | 6,00 | .. | 6,00 | 3,54 | .. | 3,54 | 4,15 | 1,38 | 5,53 |
| Fertilizer and Chemicals Travancore Ltd. | 1,31 | 50,97 | 52,28 | 1,31 | 49,98 | 51,29 | 8,36 | 49,72 | 58,08 |
| Fertilizer Corporation of India | 1,11,00 | 1,18,80 | 2,29,80 | 1,11,00 | 2,05,76 | 3,16,76 | 87,83 | 1,83,72 | 2,71,55 |
| Pyrites, Phosphates & Chemicals Ltd. | 1,47 | 1,53 | 3,00 | 62 | 2,44 | 3,06 | 1,31 | 1,16 | 2,47 |
| Indian Drugs and Pharmaceuticals Ltd. | 10,60 | 13,20 | 23,80 | 10,60 | 15,18 | 25,78 | 9,74 | 15,58 | 25,32 |
| Hindustan Antibiotics Ltd. | 70 | 1,82 | 2,52 | 70 | 3,14 | 3,84 | 1,75 | 2,29 | 4,04 |
| National Fertilizers Ltd. | 99,27 | 71,78 | 1,71,05 | 99,27 | 75,78 | 1,75,05 | .. | 80,00 | 80,00 |
| Hindustan Organic Chemicals Ltd. | 50 | .. | 50 | .. | .. | .. | 1,90 | .. | 1,90 |
| Smith Stani-Street & Co. Ltd. | .. | .. | .. | .. | .. | .. | .. | 50 | 50 |
| *Ministry of Civil Supplies & Co-operation* (नागरिक पूर्ति तथा सहकारिता मंत्रालय) | | | | | | | | | |
| National Co-operative Development Corporation | .. | 10,76 | 10,76 | .. | 12,84 | 12,84 | .. | 13,30 | 13,30 |
| *Ministry of Commerce* (वाणिज्य मंत्रालय) | | | | | | | | | |
| Tasar Development Corporation | 30 | .. | 30 | .. | .. | .. | .. | .. | .. |
| Tea Trading Corporation of India | 51 | .. | 51 | 56 | 20 | 76 | 35 | .. | 35 |
| Cotton Corporation of India | 1,00 | .. | 1,00 | 1,50 | .. | 1,50 | .. | .. | .. |
| National Textile Corporation | 25,97 | .. | 25,97 | 71,90 | 34,77 | 1,06,67 | 33,50 | 18,48 | 51,98 |
| Trade Fair Authority of India | .. | .. | .. | 25 | .. | 25 | .. | 25 | 25 |
| Jute Corporation of India | .. | 1,00 | 1,00 | .. | 2,00 | 2,00 | .. | .. | .. |
| *Ministry of Communications* (संचार मंत्रालय) | | | | | | | | | |
| Indian Telephone Industries | 30 | 8,06 | 8,36 | 30 | 6,42 | 6,72 | 30 | 11,22 | 11,52 |
| Telecommunitcaton Consultants (India) Ltd. | .. | .. | .. | .. | .. | .. | 10 | .. | 10 |
| Telecommunication Construction Company Ltd. | .. | .. | .. | .. | .. | .. | 20 | .. | 20 |

# ANNEXURE V

(In lakhs of Rupees)

| Name of Undertaking | Budget, 1976-77 | | | Revised, 1976-77 | | | Budget, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Capital | Loan | Total | Capital | Loan | Total | Captial | Loan | Total |
| *Ministry of Defence* | | | | | | | | | |
| (रक्षा मंत्रालय) | | | | | | | | | |
| Hindustan Aeronautics Ltd. | .. | 5,71 | 5,71 | .. | 5,71 | 5,71 | .. | 10,00 | 10,00* |
| -do- | .. | 25 | 25* | .. | 25 | 25* | .. | 25 | 25 |
| Bharat Electronics Ltd. | .. | 1,75 | 1,75 | .. | 1,50 | 1,50 | 1,50 | .. | 1,50 |
| Mazagon Dock Ltd. | .. | 5,50 | 5,50 | .. | 5,50 | 5,50 | 1,10 | 2,90 | 4,00 |
| Garden Reach Shipbuilders and Engineers Ltd. | 4,00 | .. | 4,00 | 4,00 | 2,00 | 6,00 | 3,00 | 3,00 | 6,00 |
| Bharat Dynamics Ltd. | .. | 40 | 40 | .. | 40 | 40 | 5 | 20 | 25 |
| Praga Tools Ltd. | 50 | .. | 50 | 2,81 | .. | 2,81 | 56 | 49 | 1,05 |
| Goa Shipyard Ltd. | .. | 65 | 65 | 11 | 65 | 76 | 38 | .. | 38 |
| Mishra Dhatu Nigam Limited | 10,00 | .. | 10,00 | 10,00 | .. | 10,00 | 19,00 | .. | 19,00 |
| Andhra Scientific Company Ltd. | .. | 10 | 10 | .. | 10 | 10 | .. | 10 | 10 |
| Bharat Earthmovers Ltd. | .. | .. | .. | .. | .. | .. | .. | 2,70 | 2,70 |
| *Ministry of Energy* | | | | | | | | | |
| (ऊर्जा मंत्रालय) | | | | | | | | | |
| Singareni Collieries Co. Ltd. | .. | 10,68 | 10,68 | .. | 11,15 | 11,15 | .. | 9,96 | 9,96 |
| Neyveli Lignite Corporation Ltd. | 16,50 | 16,50 | 33,00 | 20,19 | .. | 20,19 | 20,95 | 20,94 | 41,89 |
| National Thermal Power Corporation of India | 3 | .. | 3 | 1,23 | .. | 1,23 | 34,75 | .. | 34,75 |
| National Hydro Electric Power Corporation of India | 3 | .. | 3 | 22,22 | 16,00 | 38,22 | 6,21 | .. | 6,21 |
| Damodar Valley Corporation | .. | 3,60 | 3,60 | .. | 3,60 | 3,60 | .. | 2,60 | 2,60 |
| Coal India Ltd. | 1,13,79 | 1,12,97 | 2,26,76 | 1,01,46 | 1,41,55 | 2,43,01 | 1,00,71 | 1,41,02 | 2,41,73 |
| *Ministry of Health and Family Welfare* | | | | | | | | | |
| (स्वास्थ्य और परिवार कल्याण मंत्रालय) | | | | | | | | | |
| Hindustan Latex Ltd. | .. | 10 | 10 | .. | 10 | 10 | .. | 14 | 14 |
| *Ministry of Home Affairs* | | | | | | | | | |
| (गृह मंत्रालय) | | | | | | | | | |
| Forest Corporation, Andaman & Nicobar Islands | 37 | .. | 37 | 37 | .. | 37 | 80 | .. | 80 |
| North Eastern Electric Power Corporation Ltd. | .. | .. | .. | 5,50 | .. | 5,50 | 12,00 | .. | 12,00 |
| North Eastern Handicrafts and Handloom Development Corporation | .. | .. | .. | 25 | .. | 25 | .. | .. | .. |
| North Eastern Agricultural Marketing Corporation | .. | .. | .. | .. | .. | .. | 12 | .. | 12 |
| Delhi Small Industries Development Corporation | 30 | 20 | 50 | 1,74 | 40 | 2,14 | 30 | 1,60 | 1,90 |
| *Ministry of Industry* | | | | | | | | | |
| (औद्योगिक मंत्रालय) | | | | | | | | | |
| Bharat Heavy Electricals Ltd. | .. | 37,49 | 37,49 | .. | 37,48 | 37,48 | .. | 39,65 | 39,65 |
| -do- | .. | .. | .. | .. | 4,50 | 4,50** | .. | .. | .. |
| Hindustan Machine Tools Ltd. | 1,45 | 4,05 | 5,50 | 1,45 | 5,87 | 7,32 | 1,15 | 1,00 | 2,15 |
| Machine Tools Corporation | .. | 2,04 | 2,04 | .. | .. | .. | .. | .. | .. |
| Richardson & Cruddas | .. | 1,41 | 1,41 | .. | 1,34 | 1,34 | 40 | 1,73 | 2,13 |
| Scooters India Ltd. | .. | 1,08 | 1,08 | 25 | 1,08 | 1,33 | .. | 1,00 | 1,00 |
| Heavy Engineering Corporation | .. | 1,70 | 1,70 | .. | 2,12 | 2,12 | .. | 2,43 | 2,43 |
| Triveni Structurals Ltd. | .. | 94 | 94 | 3,00 | 44 | 3,44 | .. | .. | . |
| Bharat Heavy Plates and Vessels Ltd. | 8 | 3,49 | 3,57 | 7 | 4,20 | 4,27 | .. | 4,79 | 4,79 |
| Bharat Pumps and Compressors Ltd. | 2,20 | 4,15 | 6,35 | 1,96 | 3,90 | 5,86 | 94 | 2,26 | 3,20 |
| Jessop & Co., Ltd. | .. | 50 | 50 | 2,50 | .. | 2,50 | 3,12 | 4,63 | 7,75 |

*For manufacture of agricultural spraying aircraft.

**For stocking spares for imported generators for ready supply to State Electricity Boards.

(In lakhs of Rupees)

| Name of Undertaking | Budget, 1976-77 | | | Revised, 1976-77 | | | Budget, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Capital | Loan | Total | Capital | Loan | Total | Capital | Loan | Total |
| National Instruments Ltd. | 20 | 77 | 97 | 34 | 60 | 94 | 17 | 1,18 | 1,35 |
| Hindustan Cables Ltd. | 55 | .. | 55 | 55 | 30 | 85 | .. | .. | .. |
| Instrumentation Ltd. | 30 | 36 | 66 | 20 | 50 | 70 | 45 | 85 | 1,30 |
| Hindustan Photo Films Manufacturing Company Ltd. | .. | 60 | 60 | .. | 50 | 50 | .. | .. | .. |
| National Small Industries Corporation | .. | 2,70 | 2,70 | .. | 2,30 | 2,30 | .. | 1,73 | 1,73 |
| Cement Corporation | 13,00 | 6,70 | 19,70 | 13,00 | 6,70 | 19,70 | 24,60 | 8,20 | 32,80 |
| Hindustan Paper Corporation | 20,00 | 16,49 | 36,49 | 20,00 | 10,40 | 30,40 | 30,00 | 31,41 | 61,41 |
| National News Print and Paper Mills Ltd. | .. | 1,86 | 1,86 | .. | 3,36 | 3,36 | .. | 3,04 | 3,04 |
| National Industrial Development Corporation | 30 | .. | 30 | 30 | .. | 30 | .. | .. | .. |
| Hindustan Salts Ltd. | .. | 15 | 15 | .. | 50 | 50 | 25 | 25 | 50 |
| National Co-operative Industrial Development Corporation | 10 | .. | 10 | .. | .. | .. | 10 | .. | 10 |
| Backward Area Development Corporation | .. | .. | .. | .. | .. | .. | 10 | .. | 10 |
| Tannery and Foot Wear Corporation of India | .. | 3,28 | 3,28 | .. | 4,09 | 4,09 | 50 | 4,30 | 4,80 |
| Bharat Opthalmic Glass Ltd. | .. | 10 | 10 | .. | 40 | 40 | .. | 30 | 30 |
| Bharat Leather Corporation | 10 | .. | 10 | 10 | .. | 10 | 54 | .. | 54 |
| Artificial Limbs Mfgs. Corpn. | .. | .. | .. | .. | 40 | 40 | 76 | .. | 76 |
| National Federation of Industrial Cooperatives | .. | .. | .. | .. | .. | .. | 5 | .. | 5 |
| Mining and Allied Machinery Corporation | .. | .. | .. | .. | .. | .. | .. | 2,11 | 2,11 |
| Braithwaite & Co. | .. | .. | .. | 10,03 | 5,48 | 15,51 | .. | 20 | 20 |
| Burn Standard & Co. | .. | .. | .. | 8,83 | 15,67 | 24,50 | 6,17 | 5,41 | 11,58 |
| *Ministry of Information and Broadcasting* | | | | | | | | | |
| (सूचना और प्रसारण मंत्रालय) | | | | | | | | | |
| National Film Development Corporation | 10 | .. | 10 | .. | .. | .. | .. | .. | .. |
| *Ministry of Petroleum* | | | | | | | | | |
| (पैट्रोलियम मंत्रालय) | | | | | | | | | |
| Oil and Natural Gas Commission | 67,99 | 5,30 | 73,29 | 77,09 | 36,54 | 1,13,63 | 2,13,03 | 12,22 | 2,25,25 |
| Bongaigon Refinery & Petro-Chemicals Ltd. | 24,27 | .. | 24,27 | 21,33 | .. | 21,33 | 18,17 | .. | 18,17 |
| Petrofils Cooperative Ltd. | 1 | .. | 1 | 1 | .. | 1 | 1 | .. | 1 |
| Bitumen Marketing Corpn. | 70 | 30 | 1,00 | .. | .. | .. | .. | .. | .. |
| Cochin Refineries Ltd. | .. | 3 | 3 | .. | 3 | 3 | .. | .. | .. |
| Indian Petro-chemicals Corpn. | 15,00 | 65,60 | 80,60 | 31,00 | 57,80 | 88,80 | .. | 68,52 | 68,52 |
| Indian Oil Corpn. | 32,25 | 32,25 | 64,50 | 11,00 | 11,00 | 22,00 | 28,36 | 28,36 | 56,72 |
| Hindustan Petroleum Corpn. | 3,11 | .. | 3,11 | 6,16 | 2,41 | 8,57 | 3,14 | .. | 3,14 |
| Engineers India Ltd. | 15 | .. | 15 | .. | .. | .. | .. | .. | .. |
| Indo-Burma Petroleum Company | 40 | 38 | 78 | .. | .. | .. | .. | .. | .. |
| Bridge and Roof Company | 50 | 1,00 | 1,50 | .. | 3,30 | 3,30 | .. | 1,50 | 1,50 |

(In lakhs of Rupees)

| Name of Undertaking | Budget, 1976–77 | | | Revised, 1976–77 | | | Budget, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Capital | Loan | Total | Capital | Loan | Total | Capital | Loan | Total |
| Biecco Lawrie Company Ltd. | 40 | 30 | 70 | .. | 1,21 | 1,21 | .. | 1,24 | 1,24 |
| Bharat Refineries Ltd. . | 9,88 | .. | 9,88 | 8,65 | .. | 8,65 | 7,54 | .. | 7,54 |
| *Ministry of Planning* (योजना मंत्रालय) | | | | | | | | | |
| Central Electronics Ltd. . . | 75 | 25 | 1,00 | 85 | 25 | 1,10 | 95 | 50 | 1,45 |
| National Research Development Corporation . . . . | 23 | 26 | 49 | 12 | 26 | 38 | 10 | 13 | 23 |
| *Ministry of Shipping and Transport* (परिवहन और परिवहन मंत्रालय) | | | | | | | | | |
| Hindustan Shipyard . . | 2,31 | 26 | 2,57 | 1,98 | 30 | 2,28 | 1,98 | 25 | 2,23 |
| Central Road Transport Corporation . . . | .. | 26 | 26 | .. | 2,05 | 2,05 | .. | 8 | 8 |
| Central Inland Water Transport Corporation . . . . | 1,75 | 3,04 | 4,79 | 1,34 | 3,04 | 4,38 | 1,12 | 1,08 | 2,20 |
| Delhi Transport Corporation . | .. | 7,50 | 7,50 | .. | 2,86 | 2,86 | .. | 4,10 | 4,10 |
| Cochin Shipyard Ltd. . | .. | 23,50 | 23,50 | .. | 15,00 | 15,00 | .. | 18,50 | 18,50 |
| Dredging Corporation of India | .. | .. | .. | .. | 12,51 | 12,51 | 8,16 | 9,34 | 17,50 |
| Indian Road Construction Corporation . . . . . | .. | .. | .. | .. | 7 | 7 | 25 | 20 | 45 |
| *Ministry of Steel & Mines* (इस्पात और खान मंत्रालय) | | | | | | | | | |
| Khudremukh Iron Ore Company | 88,50 | .. | 88,50 | 39,11 | .. | 39,11 | 1,36,97 | .. | 1,36,97 |
| Indian Iron and Steel Co. Ltd. . | .. | 23,25 | 23,25 | .. | 33,14 | 33,14 | 25,91 | 7.00 | 32,91 |
| Steel Authority of India Ltd. (SAIL) . . . . | 1,21,54 | 1,79,85 | 3,01,39 | 1,16,19 | 1,99,71 | 3,15,90 | 1,60,36 | 1,83,33 | 3,43,69 |
| Bharat Aluminium Co. Ltd. . | 3,00 | 43,33 | 46,33 | 3,28 | 34,05 | 37,33 | 41,69 | .. | 41,69 |
| Hindustan Zinc Ltd. . . | 10,00 | 14,29 | 24,29 | 14,94 | 19,24 | 34,18 | 1,36 | 1,35 | 2,71 |
| Hindustan Copper Ltd. . | 7,35 | 7,00 | 14,35 | 8,07 | 7,00 | 15,07 | 7,20 | 7,21 | 14,41 |
| Mineral Exploration Corporation | 4,00 | .. | 4,00 | 4,00 | .. | 4,00 | 3,50 | .. | 3,50 |
| Bharat Gold Mines Ltd. | 9,21 | 1,85 | 11,06 | 9,21 | 3,24 | 12,45 | 93 | 2,03 | 2,96 |

(In lakhs of Rupees)

| Name of Undertaking | Budget, 1976-77 | | | Revised, 1976-77 | | | Budget, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Capital | Loan | Total | Capital | Loan | Total | Capital | Loan | Total |
| *Ministry of Supply & Rehabilitation* (पूर्ति और पुनर्वास मंत्रालय) | | | | | | | | | |
| Rehabilitation Industries Corporation | 5 | 25 | 30 | 5 | 85 | 90 | 1 | 75 | 76 |
| *Ministry of Tourism and Civil Aviation* (पर्यटन और नागर विमानन मंत्रालय) | | | | | | | | | |
| Indian Tourism Development Corporation . . | 69 | 69 | 1,38 | 69 | 69 | 1,38 | 95 | 95 | 1,90 |
| Air India . . . . . | 4,02 | .. | 4,02 | 2,00 | .. | 2,00 | .. | .. | .. |
| International Airports Authority of India . . . | 1,42 | 1,42 | 2,84 | 74 | 73 | 1,47 | 1,72 | 1,72 | 3,44 |
| *Ministry of Works and Housing* (निर्माण और आवास मंत्रालय) | | | | | | | | | |
| National Buildings Construction Corporation . . . | 50 | .. | 50 | 50 | .. | 50 | 1,00 | 1,00 | 2,00 |
| Hindustan Housing Factory . | 5 | 20 | 25 | .. | 20 | 20 | 21 | 10 | 31 |
| Housing & Urban Development Corporation . . . | 2,00 | .. | 2,00 | 4,00 | .. | 4,00 | 3,00 | .. | 3,00 |
| National Building Material Development Corporation | 5 | .. | 5 | .. | .. | .. | 1 | .. | 1 |
| *Department of Atomic Energy* (परमाणु ऊर्जा विभाग) | | | | | | | | | |
| Electronics Corporation of India | 35 | 2,15 | 2,50 | 25 | 2,25 | 2,50 | .. | 1,00 | 1,00 |
| Indian Rare Earths Ltd. . . | 2,70 | 2,75 | 5,45 | 2,30 | 3,15 | 5,45 | 72 | 73 | 1,45 |
| Uranium Corporation of India . | .. | 1 | 1 | .. | 13 | 13 | 18 | 5 | 23 |
| *Department of Electronics* (इलैक्ट्रानिक्स विभाग) | | | | | | | | | |
| Computer Maintenance Corporation | 30 | 30 | 60 | 15 | 15 | 30 | 35 | 35 | 70 |
| Complex for Production and R&D of Semi conductor Devices . | 25 | 25 | 50 | 4 | 4 | 8 | 49 | 49 | 98 |
| Electronics Trade and Technology Development Corporation. . | 4 | 4 | 8 | 5 | 4 | 9 | .. | .. | .. |
| Public Unit for the Production for two way Communications Equipment . . . . | 1 | 1 | 2 | .. | .. | .. | .. | .. | .. |
| Total . . . | 8,72,85 | 9,59,54 | 18,32,39 | 9,22,57 | 11,94,26 | 21,16,83 | 11,20,57 | 10,71,68 | 21,92,25 |

# ANNEXURE VI

## Statement showing Contributions to International Bodies

(In thousands of Rupees)

| Name of Organisation | Nature and purpose of contribution | Actuals, 1975-76 | Budget, 1976-77 | Revised, 1976-77 | Budget 1977-78 |
|---|---|---|---|---|---|
| **MINISTRY OF AGRICULTURE AND IRRIGATION (कृषि और सिंचाई मंत्रालय)** | | | | | |
| 1. Food and Agricultural Organisation | Annual contribution | 74,20 | 1,00,67 | 1,15,10 | 1,15,10 |
| 2. World Food Programme | Contribution | 13,69 | 41,00 | 54,50 | 58,81 |
| 3. Afro-Asian Rural Re-construction Organisation. | Do. | 5,47 | 8,56 | 9,65 | 9,79 |
| 4. Trust Fund of the Food and Agricultural Organisation Commission for Desert Locust in Eastern Region. | Do. | 1,84 | 1,60 | 1,87 | 1,87 |
| 5. Other Organisations | Do. | 8,78 | 8,97 | 11,00 | 12,98 |
| | TOTAL | 1,03,98 | 1,60,80 | 1,92,12 | 1,98,55 |
| **MINISTRY OF COMMERCE (वाणिज्य मंत्रालय)** | | | | | |
| 6. Asian Institute for Economic Development and Planning, Bangkok | Contribution towards financing of the Institute | 2,91 | 3,35 | 4,63 | 3,56 |
| 7. GATT | Contribution to Budget. | 5,59 | 3,91 | 8,16 | 4,30 |
| 8. Other Organisations | Contributions | 2,16 | 6,00 | 18,60 | 2,19,65 |
| | TOTAL | 10,66 | 13,26 | 31,39 | 2,27,51 |
| **MINISTRY OF COMMUNICATIONS (संचार मंत्रालय)** | | | | | |
| 9. International Bureau of the Universal Postal Union. | Annual contribution | 11,48 | 13,00 | 13,80 | 14,60 |
| 10. International Tele-Communication Union, Geneva | Contribution to budgeted expenditure | 30,40 | 60,00 | 69,50 | 72,90 |
| 11. Commonwealth Tele-Communication Council | Contribution towards budget expenses | 2,74 | 1,95 | 2,80 | 3,00 |
| 12. Preparatory committee of INMERSAT | Contribution | .. | .. | .. | 3,00 |
| 13. Asia Pacific Telecommunity, Bangkok | —do— | .. | .. | .. | 2,31 |
| | TOTAL | 44,62 | 74,95 | 86,10 | 95,81 |
| **MINISTRY OF DEFENCE (रक्षा मंत्रालय)** | | | | | |
| 14. Commonwealth Graves Commission | Maintenance of War Graves of the Armed Forces Personnel belonging to Indian Army who fell in World Wars I and II | 17,46 | 17,46 | 17,80 | 23,27 |
| 15. Other Organisations | Contributions | 98 | 98 | 98 | 98 |
| | TOTAL | 18,44 | 18,44 | 18,78 | 24,25 |
| **MINISTRY OF EDUCATION AND SOCIAL WELFARE (शिक्षा और समाज कल्याण मंत्रालय)** | | | | | |
| 16. U.N.E.S.C.O. | Contribution for membership and payment of rent for the New Delhi office | 92,28 | 96,18 | 96,18 | 1,20,00 |
| 17. United Nations International Children Emergency Fund. | Annual contribution and maintenance of the local office in India | 1,18,00 | 1,18,00 | 1,18,00 | 1,31,00 |
| 18. Other Organisations | Contributions | 12,61 | 6,29 | 6,82 | 9,46 |
| | TOTAL | 2,22,89 | 2,20,47 | 2,21,00 | 2,60,46 |

(In thousands of Rupees)

| Name of Organisation | Nature and purpose of contribution | Actuals, 1975-76 | Budget, 1976-77 | Revised, 1976-77 | Budget, 1977-78 |
|---|---|---|---|---|---|
| | **MINISTRY OF ENERGY (ऊर्जा मंत्रालय)** | | | | |
| 19. Miscellaneous Organisations . | Contributions | 11 | 22 | 65 | 66 |
| | **MINISTRY OF EXTERNAL AFFAIRS (विदेश मंत्रालय)** | | | | |
| 20. United Nations Organisation . | Annual contribution | 2,84,37 | 3,37,83 | 3,57,86 | 4,58,86 |
| 21. United Nations Relief and Works Agency. | Contribution towards relief of Palestine refugees and flood measures. . . . . | 1,00 | 1,00 | 10 | 2,00 |
| 22. Commonwealth Secretariat . . | Contribution . . . . | 23,10 | 23,78 | 22,72 | 20,58 |
| 23. Commonwealth Foundation . . | Do. | 6,64 | 6,40 | 5,88 | 4,96 |
| 24. UN High Commissinoner for refugees. | Do. | 1,00 | 1,00 | 1,00 | 1,00 |
| 25. Indian Society of International Law | Do. . . . . | 1,50 | 1,50 | 1,50 | 2,00 |
| 26. Other Organisations | Do. | 2,00 | 2,11 | 2,78 | 2,41 |
| | TOTAL . . . | 3,19,61 | 3,73,62 | 3,91,84 | 4,91,81 |
| | **MINISTRY OF FINANCE (वित्त मंत्रालय)** | | | | |
| 27. United Nations Development Programme. | Annual contribution . . . | 3,18,60 | 3,25,60 | 3,56,00 | 5,50,00 |
| 28. Contributions towards expenses of the Resident Representative of U.N.D.P. | Do. | 12,31 | 12,45 | 13,87 | 14,44 |
| 29. Asian Development Bank . . | Contribution to Technical Assistance Scheme . . . . . | .. | 8,00 | .. | 8,00 |
| 30. Commonwealth Fund for Technical Cooperation | Annual contribution | 11,04 | 11,04 | 12,78 | 12,78 |
| 31. International Fund for Agricultural Development . . . . | Contributions | .. | .. | .. | 1,50,00 |
| 32. International Centre for Public Sector Enterprises in Developing Countrries. | Annual Contribution | .. | .. | 4,62 | 4,62 |
| 33. Other Organisations . . . | Contributions | .. | 1,94 | 2,03 | 1,91 |
| | TOTAL . . | 3,41,95 | 3,59,03 | 3,89,30 | 7,41,75 |
| | **DEPARTMENT OF REVENUE AND BANKING (राजस्व और बैंकिंग विभाग)** | | | | |
| 34. Customs Cooperation Council . | Annual contribution . | 3,08 | 3,20 | 3,56 | 3,70 |
| | **MINISTRY OF HEALTH AND FAMILY WELFARE (स्वास्थ्य और परिवार कल्याण मंत्रालय)** | | | | |
| 35. World Health Organisation . . | Annual contribution . . | 1,10,98 | 1,24,00 | 1,50,05 | 1,58,23 |
| 36. United Nations Fund for Population Activities (UNFPA). | Grants towards maintenance activities | 18,75 | 18,75 | 18,75 | 18,75 |
| 37. Other Organisations . . . | Contributions . . . . | .. | 1,72 | 1,94 | 1,73 |
| | TOTAL . . . | 1,29,73 | 1,44,47 | 1,70,74 | 1,78,71 |
| | **MINISTRY OF HOME AFFAIRS (गृह मंत्रालय)** | | | | |
| 38. International Criminal Police Commission. | Annual contribution . . . | .. | 2,23 | 9,77 | 5,36 |
| | **MINISTRY OF INDUSTRY (उद्योग मंत्रालय)** | | | | |
| 39. Asian Productivity Organisation . | Membership fee . . . . | 8,97 | 13,56 | 10,15 | 13,22 |
| 40 United Nations Industrial Development Organisation. | Voluntary contribution | 7,79 | 4,95 | 5,01 | 9,00 |
| 41. Other Organisations . . . | Contributions | .. | 1 | .. | .. |
| | TOTAL . . . | 16,76 | 18,52 | 15,16 | 22,22 |

(In thousands of Rupees)

| Name of Organisation | Nature and purpose of contribution | Actuals, 1975-76 | Budget, 1976-77 | Revised, 1976-77 | Budget, 1977-78 |
|---|---|---|---|---|---|
| | MINISTRY OF LABOUR (श्रम मन्त्रालय) | | | | |
| 42. International Labour Organisation . | Annual contribution | 97,49 | 67,02 | 90,72 | 91,00 |
| 43. Other Organisations . . . | Contributions | 28 | 50 | 60 | 34 |
| | TOTAL | 97,77 | 67,52 | 91,32 | 91,34 |
| | MINISTRY OF SHIPPING AND TRANSPORT (नौवहन और परिवहन मन्त्रालय) | | | | |
| 44. Inter-Governmental Maritime Consultative Organisation. | Annual contribution | 3,11 | 3,10 | 5,73 | 5,55 |
| 45. Other Organisations | Contributions | 33 | 19 | 36 | 36 |
| | TOTAL | 3,44 | 3,29 | 6,09 | 5,91 |
| | DEPTT. OF STATISTICS | | | | |
| 46. I.S.I. Hague | Subvention to award fellowships to students abroad and membership contribution | .. | .. | 6 | 86 |
| | MINISTRY OF STEEL AND MINES (इस्पात और खान मन्त्रालय) | | | | |
| 47. Miscellaneous Organisations | Contributions | 29 | 15 | 17 | 20 |
| | MINISTRY OF TOURISM AND CIVIL AVIATION (पर्यटन और नागर विमानन मन्त्रालय) | | | | |
| 48. International Civil Aviation Organisation. | Annual contribution to meet expenses of the organisation. | 10,24 | 9,56 | 10,27 | 10,27 |
| 49. World Meteorological Organisation. | Annual contribution and contribution to the voluntary assistance programme fund. | 12,04 | 24,84 | 23,87 | 29,21 |
| 50. Other Organisations . . | Contributions | 3,45 | 3,50 | 5,14 | 5,98 |
| | TOTAL | 25,73 | 37,90 | 39,28 | 45,46 |
| | DEPARTMENT OF ATOMIC ENERGY (परमाणु उर्जा विभाग) | | | | |
| 51. International Atomic Energy Agency. | Annual voluntary contribution | 31,00 | 37,53 | 79,01 | 47,00 |
| | DEPARTMENT OF CULTURE (संस्कृति विभाग) | | | | |
| 52. Miscellaneous Organisations | Contributions | 70 | 79 | 70 | 99 |
| | DEPARTMENT OF SCIENCE AND TECHNOLOGY (विज्ञान और तकनीकी विभाग) | | | | |
| 53. International Scientific Bodies . | Annual contribution | 5,93 | 4,60 | 4,60 | 5,00 |
| 54. United Nations Environment Fund | Contributions | 4,40 | 8,36 | 17,50 | 17.50 |
| 55. Commonwealth Scientific Committee . | —do— | 1,50 | 1,25 | 1,50 | 1,50 |
| 56. Other Organisations | —do— | .. | 6 | 8 | 8 |
| | TOTAL | 11,83 | 14,27 | 23,68 | 24,08 |
| | CABINET SECRETARIAT | | | | |
| 57. Asian Centre for Development Administration in the ECAFE Region | Annual contribution | 4,80 | 2,61 | 2,67 | .. |
| | LOK SABHA (लोक सभा) | | | | |
| 58. Inter-Parliamentary Union and Commonwealth Parliamentary Association. | Annual contributions . . | 2,04 | 2,36 | 2,36 | 2,93 |
| | GRAND TOTAL . . . | 13,89,43 | 15,55,63 | 17,75,75 | 24,70,06 |

## ANNEXURE VII

*STATEMENT SHOWING THE GUARANTEES GIVEN BY THE CENTRAL GOVERNMENT AND OUTSTANDING AS ON 31st DECEMBER, 1976*

| Serial No. | Name of the Public or other body for whom guarantee has been given | Nature and extent of the guarantee | Rate of interest, if any, involved | Maximum amount of guarantee for which Govt. have entered into agreement | Sums guaranteed and outstanding as on 31-12-1976 | Whether any securities are pledged to Govt. as a set off against the guarantee | Payments, if any, made by Govt. in pursuance of the guarantee | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | (Figures in columns 5, 6, 8 and 9 are in thousands of Rupees) | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | MINISTRY OF AGRICULTURE AND IRRIGATION (कृषि और सिचाई मंत्रालय) | | | | | | | |
| 1. | Goa, Daman & Diu State Cooperative Bank Ltd. | For repayment of Principal and payment of interest in respect of short and medium term credits | 2% below bank rate | 25,00 | Nil | No | Nil | |
| 2. | State Farms Corporation of India Ltd. | To enable the Corporation to undertake agricultural deveolpment programme. | 14% | 50,00 | 50,00 | No | Nil | |
| 3. | Food Corporation of India | To State Bank of India for cash credit accommodation to F.C.I to the extent of 25% of amount due to the bank under cash credit arrangement | 12% | 450,00,00 | 450,00,00 | No | Nil | |
| 4. | Central Warehousing Corporation. | For repayment of principal and payment of annual dividend at 3½% on 3 lakhs shares of Rs. 1000 each. | Nil | 24,60,00 (plus dividend thereon) | Nil | No | 1,56,00 (Subvention) | 12,25 refunded during 1975-76 out of 1,56,00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 5. Delhi State Cooperative Bank Ltd. | (*i*) For repayment of principal and payment of interest in respect of debentures floated | 5½% to 6½% | 1,52,05 | 1,01,74 | No | Nil |
| | (*ii*) For repayment of principal and payment of interest in respect of short and medium term bank credits | 2% below bank rate | 70,00 | 30,00 | No | Nil |
| 6. The Pondicherry State Cooperative Land Mortgage Bank Ltd. | For repayment of principal and payment of interest in respect of debentures floated | 5.25% to 9% | 1,71,25 | 95,23 | No | Nil |
| 7. The Pondicherry State Cooperative Bank Ltd. | For repayment of principal and payment of interest in respect of short and medium term bank credits. | 1½% to 2 % below bank rate | 2,29,50 | 70,13 | No | Nil |
| 8. The Goa State Cooperative Bank Ltd. | For repayment of principal and payment of interest in respect of short and medium term credits | 1½% to 2% below bank rate. | 80,00 | 27,00 | No | Nil |
| 9. The Andaman and Nicobar State Cooperative Bank Ltd. | —do— | —do— | 10,00 | Not available | No | Nil |

## MINISTRY OF CHEMICALS AND FERTILIZERS (रसायन और उवरक मंत्रालय)

| | | | | | | |
|---|---|---|---|---|---|---|
| 10. Fertilizer Corporation of India. | | | | | | |
| (*i*) Haldia Reactor Internals | For 92% pay ment under contract with M/s Tecnimont | 6% | 95,12 | 95,12 | No | Nil |
| (*ii*) Durgapur Project | Payment of instalments due on account of equipment supplied to Ammonia and Urea Plants. | 5.75% | 15,67.50 | 3,40,92 | No | Nil |
| (*iii*) Barauni and Namrup Expansion Projects | Payment for supplies made by M/s. Montecatini and Tecnimont | 5.75% to 6% | 32,65,95 | 9,45,10 | No | Nil |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| | (*iv*) Sindri Unit . . | Payment to M/s. Sepulchre for supplies and in respect of contract with M/s. Technoexpert. | 2.5% to 5.75% | 4,06,21 | 1,83,42 | No | Nil | |
| | (*v*) Ramagundam and Talcher Projects. | (a) Counter-guarantee to SBI against its guarantee to M/s Montecatini and M/s Koppers. | 5.90% to 6% | 33,88,27 | 21,06,64 | No | Nil | |
| | | (b) For 10 % to 90% payments under the contract with M/s Koppers, West Germany | Nil | 3,97,22 | Not available | No | Nil | |
| 11. | Dhrangadhra Chemical Works Ltd. | Deed of guarantee dated 31-8-57 for Rs. 142.50 lakhs executed by the Govt. of India in favour of the Industrial Finance Corporation for the outstanding amount of loans | 7% p.a. with a rebate of ½% p.a. for punctual payment. | 1,42,50 (Plus Interest) | 20,00 | No | Nil | |
| 12. | Indian Drugs & Pharmaceuticals Ltd. | Cash credit facilities from the S.B.I. | Nil | 6,45,00 | 1,04,57 (Plus Interest) | No | Nil | |
| 13. | M/s. Fertilizers and Chemicals Travancore Ltd., Udyogamandal P.O. | (*i*) Counter-guarantee for deferred payment given to SBI, Cochin for their guarantee to M/s. Societa Italiana Impianti for the payment of bills of exchange covering principal and interest @5.75% p.a. in respect of equipment for Ammonia Plant imported for Cochin Fertilizer Project. | 5.75% | 10,31,42 | 2,02,34 | No | Nil | |
| | | (*ii*) Counter-guarantee for deferred payment given to SBI, Cochin for their guarantee to M/s. Montecatini Edison S. p.a. for the payment of bills of exchange covering principal and interest @ 5.75% p.a. in respect of equipment for Urea Plant imported for Cochin Fertilizer Project. | 5.75% | 5,73,13 | 94,34 | No | Nil | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | (iii) Counter-guarantee for deferred payment given to SBI, Cochin for their guarantee to M/s. Nuovo Pagnon for the payment of Bills of Exchange covering principal and interest @ 6% p.a. including credit insurance charges in respect of equipments imported for the conversion and purification section of the Cochin Fertilizer Project. | 6% | 1,65,51 | 32,31 | No | Nil | |
| | (iv) Repayment of principal and payment of interest and other charges to Industrial Finance Corporation | 4% to 7% | 3,06,00 | Nil | No | Nil | |
| | (v) Counter-guarantee for cash credit facilities with S.B.I. | 14.5% | 3,00,00 | Nil | No | Nil | |
| 14. Madras Fertilizers, Ltd. | For Repayment of freight charges to Railways | Nil | 8,00 | Nil | No | Nil | |
| 15. National Fertilizers Ltd. | For Repayment of freight charges to Railways | Nil | 60,00 | Nil | Counter guarantee given by NFL. | Nil | |
| | MINISTRY OF CIVIL SUPPLIES AND COOPERATION (नागरिक पूर्ति एवं सहकारिता मंत्रालय) | | | | | | |
| 16. 77 Cooperative Sugar Factories | Joint guarantees by Central Govt. and concerned State Govts on 50 : 50 basis for repayment of principal, interest and other charges in respect of loans granted by I.F.C. | 7% to 14% with ½ % to 1 % rebate for prompt payments | 71,24,00* | 52,72,88* | No | Nil | *50% of the total sum guaranteed jointly. |
| 17. 33 Cooperative Sugar Factories | —do— in respect of loans granted by L.I.C. | 8½% to 12% with rebate of ½% to 1% for prompt payments | 17,40,00* | 12,57,23* | No | Nil | —do— |
| 18. 60 Wholesale Consumer Cooperative Stores/National Federations of Consumer Cooperatives. | To secure funds for working capital needs for Scheduled/Apex/Central Cooperative Banks | Nil | 15,88,45 | 7,38,38 | No | Nil | |
| | MINISTRY OF COMMERCE (वाणिज्य मंत्रालय) | | | | | | |
| 19. State Trading Corporation of India Ltd., New Delhi. | Financial guarantees to SBI for credit facilities | Nil | 46,36,80 | 27,62,52 | Counter-guarantee by the Company | Nil | |
| 20. The Jute Corporation of India, Calcutta. | (i) To SBI in lieu of 33⅓ % margin of cash credit limit of Rs. 24 crores for internal jute procurement. | —do— | 8,00,00 | 8,00,00 | No | Nil | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| | | (*ii*) To S.B.I. for clean cash credit limit for internal jute procurement. | Nil | 50,00 | 50,00 | No | Nil | |
| 21. | All India Handloom Fabrics Marketing Cooperative Society Ltd., Bombay. | For working capital requirements. | 11½% | 97,00 | 62,57 | First charge on Society's Stock in trade abroad and second charge on assets & stock in India. | Nil | |
| 22. | Dalhousie Jute Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 8¼% with a rebate of ¼% p.a. for punctual repayment including subsidy of 1% p.a. from Central Government. | 42,40 | 16,92 | No | Nil | |
| 23. | Union Jute Co. Ltd. | (*i*) To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | -do- | 40,00 | 28,83 | No | Nil | |
| | | (ii) To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 9½ % with a rebate of 1/2 % p. a. for punuctual repayments including subsidy of 1% from Central Government. | 28,80 | 28,80 | No | Nil | |
| 24. | Kamarhatty Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 8½ % with a rebate of ¼% for punctual repayment including subsidy of 1% p.a. from Central Government. | 38,40 | 14,40 | No | Nil | |
| 25. | Howrah Mills Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 8¼% with a rebate of ¼% for punctual repayments including subsidy of 1% from Central Government. | 38,40 | 11,12 | No | Nil | |
| 26. | General Industrial Society Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | -do- | 40,00 | 25,00 | No | Nil | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 27. Ganges Mfg Co. Ltd. | To the extent of 80 % of actual losses which Industrial Finance Corporation may incur in realisation of dues. | -do | 12,00 | 4,50 | No | Nil |
| 28. Auckland Jute Co. Ltd. | (i) To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | -do- | 36,00 | 23,27 | No | Nil |
| | (ii) -do- | 11½% with a rebate of 2% p.a. for punctual repayments. | 36,00 | 22,50 | No | Nil |
| 29. Khardah Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 8½% with a rebate of 1/2% p.a. for punctual repayments including subsidy of 1% from Central Government. | 16,20 | 3,17 | No | Nil |
| 30. Champadamy Jute Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | -do- | 48,00 | 5,00 | No | Nil |
| 31. Fort Gloster Industries Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 9% with a rebate of ½% p.a. for punctual repayments including subsidy of 1% from Central Government. | 35,20 | 22,00 | No | Nil |
| 32. Nellimarla Jute Mills Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 9½% with a rebate of ½% p.a. for punctual repayments including subsidy of 1% from Central Government. | 78,40 | 78,40 | No | Nil |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| 33. | Empire Jute Co. Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues, | 11½% with a rebate of 2% p.a. for punctual repayments | 57,52 | 57,52 | No | Nil | |
| 34 | Katihar Jute Mills Ltd. | To the extent of 80% of actual losses which Industrial Finance Corporation may incur in realisation of dues. | 12% with a rebate of 2% p.a. for punctual repayments. | 25,50 | 25,50 | No | Nil | |
| | | | MINISTRY OF COMMUNICATIONS (संचार मंत्रालय) | | | | | |
| 35. | Indian Telephone Industries Ltd., Bangalore. | For payment of principal and interest on loans totalling US $ 1 million given by the International Standard Electric Corporation of New York. | 6% | 75,04 | 75,04 | No | Nil | |
| 36. | Hindustan Teleprinters Ltd., Madras. | Due and punctual payment of drafts/bills of exchange representing instalments due/against sales made by M/s. Olivetti, Italy, on credit. | 6% | 55,72 | 10,71 | No | Nil | |
| | | | MINISTRY OF DEFENCE (रक्षा मंत्रालय) | | | | | |
| 37. | Hindustan Aeronautics Limited. Head office, Bangalore. | Guarantee given to M/S TECHMACHEXPORT, USSR for purchase of equipment from U.S.S.R. | 1% | 9,88 (Plus interest) | 1,52 | Counter-guarantee obtained from HAL | Nil | |
| 38. | Bharat Electronics Ltd. | For loan from the Algemene Bank of Netherlands. | 6½% to 7½% | 1,37,20 | 41,34 | No | Nil | |
| 39. | Bharat Earth Movers Ltd. | Counter-guarantee against guarantee by SBI to M/s. L.W. Manufacturing S.A., Belgium. | 6% | 3,34,70 | 38,00 | No | Nil | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 40. | Mazagaon Dock Ltd. | (*i*) Payment of principal and interest against loan from Algemene Bank of Netherlands. | 7% | 60,94 | 32,51 | No | Nil |
| | | (*ii*) Counter-guarantee to SBI against letter of credit in favour of MDL. | Nil | 1,40,00 | 1,40,00 | No | Nil |
| 41. | Garden Reach Ship-builders and Engineers Ltd., Calcutta. | To M/s. MAN Ltd., and M/s. O & KA Ltd. West Germany for punctual payment of principal and interest. | 6% | 15,24,86 | 8,43,95 | No | Nil |
| | | | MINISTRY OF ENERGY (ऊर्जा मंत्रालय) | | | | |
| 42. | Rural Electrification Corporation Ltd. | For payment of half yearly interest and repayment of principal of Bonds issued by the R.E.C. | 6% | 30,42.00 | 30,42,00 | No | Nil |
| 43. | M/s National Projects Construction Corporation Ltd. | (i) General bank guarantee | ½% | 2,50,00 | 2,39,72 | No | Nil |
| | | ii) For cash credit accommodation. | 14½% | 2,50,00 | 2,29,01 | No | Nil |
| 44. | Uttar Pradesh and Tamil Nadu State Electricity Boards. | For the due and punctual payment of the promissory notes issued by the State Electricity Boards to M/s ASEA of Sweden. | 6% | 1,33,92 | 1,08,67 | No | Nil |
| 45. | Ukai Project, Govt. of Gujarat. | For due and punctual payment of promissory notes issued by the public body to M/s. Algemene Bank, Netherland. | 3% per ½ year plus 1/12% monthly commitmen fee on unused balances | 33,55 | 5,69 | No | Nil |
| 46. | Damodar Valley Corporation. | For repayment of principal and payment of interest on DVC Bonds. | 5½% to 6% | 31,07,05 | 31,07.05 | No | Nil |
| 47. | Neyveli Lignite Corporation Ltd. | For loan from SBI for working capital of the Corporation. | 15% | 2,00,00 | 2,00,00 | No | Nil |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| 48. | Central Coal fields Ltd. | Counter-guarantee against guarantees given by the SBI to foreign suppliers in respect of 15 contracts for supply of equipment rendering technical services. | Nil | 20,99,64 | 6,65,01 | No | Nil | |
| 49. | Coal India Ltd. | For import of plant & machinery from U.S.S.R. under deferred payment terms. | 13% to 14 % | 14,27,92 | 13,06,66 | No | 1,21,36* | *Since discharged by the company. |
| 50. | Bharat Coking Coal Ltd | Continuing guarantee to SBI, Dhandbad. | 14¼% to 15% | 23,00,00 | 23,00,00 | No | Nil | |
| | | | MINISTRY OF FINANCE (वित्त मंत्रालय) | | | | | |
| 51. | Indian Farmers Fertilizer Corporation Ltd. | Repayment of principal and payment of interest on loan from foreign countries—U.S. AID loan | 8½% | 15,75,00 | 14,30,78 | No | Nil | |
| 52. | Industrial Development Bank of India. | (*i*) For repayment of principal and payment of interest in respect of Bonds issued by the IDBI. | 5¼ % to 6% | 87,89,26 | 87,89,26 | No | Nil | |
| | | (*ii*) -do- In respect of 6% IDBI Bonds 1986. | 6% | 66,00,00 | 66,00,00 | No | Nil | |
| 53. | Industrial Credit and Investment Corporation of India. | (*i*) Payment of principal, interest and other charges for the loans from foreign governments. | 3% to 3½% | 312,91,72 | 136,43,74 | No | Nil | |
| | | (*ii*) For payment of principal and interest on loan from KFW, F.R. of Germany *vide* Agreements dated 25-6-76 & 6-12-76. | 7½% | 4,09,80 | — | No | Nil | New Loan |
| | | (*iii*) For repayment of principal and payment of interest in respect of bonds issued by the Corporation. | 6¼% | 13,75,00 | 13,75,00 | No | Nil | |
| | | (*iv*) For repayment of principal and interest in respect of 6 % ICICI Bonds 1991 & 1992. | 6¼% | 30,25,00 | 30,25,00 | No | Nil | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | (v) For repayment of principal and payment of interest on Swiss bonds of S.F. 8 million issued. | 8% | 2,93,71 | 2,93,71 | No | Nil | |
| 54 | Industrial Finance Corporation of India. | (i) For the re-payment of principal and payment of annual dividend of the paid-up share capital of Rs. 10 crores. (Dividend at the rate of 2½% to 4½% p.a.). | Nil | 10,00,00 | 10,00,00 | No | Nil | |
| | | (ii) Repayment of principal and payment of interest on the loans from foreign countries. | 3% to 7% | 30,22,27* | 19,45,63 | No | Nil | *Net of cancellations |
| | | (iii) Repayment of principal and payment of interest on loan from K.F.W., F.R. Germany *vide* Agreements dated 25-6-1976. and 6-12-76. | 7½% | 6,14,70* | — | No | Nil | *New loan |
| | | (iv) Repayment of principal and payment of interest in respect of Bonds issued by the Corporation. | 4½% to 7% | 116,14,89 | 116,14,89 | No | Nil | |
| | | (v) Repayment of Principal and payment of interest in respect of 6% IFCI Bonds 1986 | 6% | 51,70,92 | 51,70.92 | No | Nil | |
| 55. | Delhi Financial Corporation. | Repayment of principal and payment of interest and dividend on share capital, bonds etc. issued by the Corporation. | 3% to 9% | 5,36,04 | 4,98,50 | No | Nil | |
| 56. | Maharashtra State Financial Corporation. | Repayment of principal and payment of dividend/interest on share capital/bonds and fixed deposits. | 3½% to 9% | 7,74,14 | 7,63,37 | No | Nil | |
| 57. | Agricultural Refinance and Development Corporation. | (i) Of the shares of the Corporation as to the repayment of principal and payment of minimum annual dividend thereon. | 4½% to 6½% | 35,00,00 | 35,00,00 | No | Nil | |
| | | (ii) Of the bonds of the Corporation as to the repayment of principal and payment of interest. | 5½% to 6% | 137,71,27 | 137,71,27 | No | Nil | |
| 58. | Industrial Reconstruction Corpn. of India Limited. | Repayment of principal and payment of interest on 10 years IRCI Bonds | 6% | 15,67,50 | 15,67,50 | No | Nil | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| | | | MINISTRY OF HOME AFFAIRS (गृह मंत्रालय) | | | | | |
| | | | CABINET SECRETARIAT (DEPTT. OF PERSONNEL) | | | | | |
| 59. | Central Govt. Employees Consumer Cooperative Society Ltd., New Delhi. | (*i*) Cash Credit Account with the S. B. I. and Short Term Credit arrangements with the Food Corporation of India—Rupees 12 lakhs and 2 lakh, respectively. | 14½% | 14,00 | 7,04 | Govt. have a first mortgage and charge over the entire stock-in-trade and assets | Nil | |
| | | (*ii*) Short term credit with FCI | No interest for an initial period of 30 days but in case of default interest at 12% per annum. | 3,00 | 1,88 | No | Nil | |
| | | | MINISTRY OF INDUSTRY (उद्योग मंत्रालय) | | | | | |
| 60. | Heavy Engineering Corporation Ltd., Ranchi. | (*i*) Guarantee and counter-gaurantee in respect of imports on deferred credit basis. | 3% | 54,44,90 | 30,91,95 | No | Nil | |
| | | (*ii*) For cash credit accommodation. | 15% | 25,00,00 | 35,07,13 | No | Nil | Guarantee for additional amount yet to be given |
| 61. | Mining and Allied Machinery Corporation Ltd. | (*i*) To Promash Export, Moscow for deferred payment against supply of machinery and components. | 3% | 41,59 | 6,33 | No | Nil | |
| 62. | Engineering Projects (I), Ltd. | Counter-guarantee given in favour of Banks for meeting requirements of working capital, bids/tenders including clean cash credit limits etc. | Nil | 70,18,94 | 68,25,59 | No | Nil | |
| 63. | Richardson & Cruddas Limited. | (*i*) For long term loans | 6% to 9% | 1,00,00 | 1,00,00 | No | Nil | |
| | | (*ii*) For deferred payment against Italian suppliers' credit. | 6% | 41,03 | 31,33 | No | Nil | |
| 64. | National Newsprint and Paper Mills Ltd., Nepanagar. | (*i*) Counter guarentee to the S.B.I. for issuing letter of credit to foreign suppliers (Finland) | Nil | 3,06,66 | 17,16 | No | Nil | |
| | | (*ii*) do (Sweden) | Nil | 80,00 | 18,10 | No | Nil | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 65. | National Instruments Ltd., Calcutta. | For cash credit accommodation by SBI. | 14½% | 1,00,00 | 87,67 | No | Nil |
| 66. | Bharat Ophthalmic Glass Ltd., Durgapur. | —do— | 14% | 20,00 | 19,50 | No | Nil |
| 67. | Tannery and Footwear Corporation of India Ltd., Kanpur. | Cash credit for working capital requirements from S.B.I. | 16% | 1,00,00 | 1,00,00 | No | Nil |
| 68. | Bharat Pumps and Compressors Ltd. | For deferred payments | 6% | 3,60,77 | 3,12,94 | No | Nil |
| 69. | National Small Industries Corporation. | (*i*) Continuing guarantee to SBI to enable the Delhi, Bombay, Madras and Calcutta branches to open letters of credit for payment to foreign suppliers. | Nil | 1,10,00 | 7,44 | No | Nil |
| | | (*ii*) Repayment of principal and payment of interest under Loan Agreement with Kreditanstalt. | 5½% to 7½% | 19,66,74 | 18,17,40 | No | Nil |
| | | (*iii*) For the cash credit facility to be given by the SBI to the Corporation. | Nil | 30,00 | 11,38 | No | Nil |
| | | (*iv*) Repayment of principal and payment of interest under loan by AID to the Corporation. | 5% | 7,50,00 | Nil | No | Nil |
| | | (*v*) For loans drawn from Canara Bank, Allahabad Bank and Punjab National Bank for meeting expenditure on working capital requirements of the Corporation. | 15% | 6,00,00 | 3,75,00 | No | Nil |
| 70. | M/s. Braithwaite & Co. Ltd., Calcutta. | (*i*) To the SBI for cash credit arrangements, performance etc. | 1% to 15½% | 7,80,00 | 5,42,74 | No | Nil |
| | | (*ii*) To National and Grindlays Bank for overdraft arrangements and performance. | 2½% to 16½% | 1,37,00 | 70,93 | No | Nil |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| | | (iii) To Unit Trust of India for advance against proposed 2nd Debenture Stock. | 10½% | 20,00 | .. | No | Nil | |
| | | (iv) Guarantee A/c Railway Board for payment of "on account" upto 90% of the value of Steel and other materials. | Nil | 3,66,74 | .. | No | Nil | |
| 71. | Hindustan Photo Films Mfg. Co. Ltd. | (i) Against hypothecation of raw materials, finished goods etc. | 14½% | 9,50,00 | 9,50,00 | No | Nil | |
| | | (ii) Against deferred payments. | 6% | 84,19 | 14,60 | No | Nil | |
| 72. | Bharat Heavy Electricals, Ltd., Bhopal. | Counter-guarantees to the S.B.I. against all claims in respect of guarantees furnished by them to the Italian suppliers of plant and machinery. | 6% | 1,94,99 | 46,14 | No | Nil | |
| 73. | Bharat Heavy Electricals Ltd., High Pressure Boiler Plant, Tiruchy. | For payment of claims due under Agreement dt. 12-6-64 between BHEL Ltd., and M/s Skoda Export Czechoslovakia for rendering technical co-operation. | Nil | 26,13 | .. | No | Nil | |
| 74. | Bharat Heavy Electricals Ltd., Hardwar. | (i) For payment of all dues to M/s. Prommashexport, Moscow. | Nil | 69,76,48 | 54,41,49 | No | Nil | |
| | | (ii) Counter-guarantee to S.B.I. against guarantee in favour of suppliers of components | Nil | 10,22,30 | 1,94,89 | No | Nil | |
| | | (iii) For payment of all dues to M/s SFAC. M/s. Sociate Des Forges, Paris, France. | Nil | 86,58 | 22,10 | No | Nil | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 75. | Bharat Heavy Electricals Ltd., Switchgear Unit, Hyderabad. | (*i*) For payment of all claims for the purchase agreement entered into with M/s. Skoda Export, Czechoslovakia. | Nil | 11,60,46 | 29,61 | No | Nil | |
| | | (*ii*) Counter-guarantee to State Bank of Hyderabad against guarantee to Italian suppliers. | Nil | 13,32,83 | 8,93,69 | No | Nil | |
| | | (*iii*) In favour of M/s ASEA Sweden for promissory notes under purchase agreement entered for supply of components and test equipments etc. | Nil | 3,97,88 | 56,04 | No | Nil | |
| 76. | Sen Raleigh Ltd. | For cash credit facility with the S.B.I. | N. A. | 80,00 | 80,00 | No | Nil | |
| 77. | Instrumentation Ltd., Kota. | Against deferred payment contracts entered into with Soviet suppliers. | 3% | 10,33,16 | 6,80,28 | No | Nil | |
| 78. | 245 Credit Institutions specified under clause 2(*c*) of the Credit Guarantee Scheme for Small Scale Industries. | Extends to a portion of losses, if any, in respect of loans and advances made by the credit institutions to Small Scale Industries, (Administered by R.B.I.). | 1/10% (fee) | 2067,88,00 | Not available | No | 2,04,05 | 40,64 since recovered out of 2,04,05 |
| 79. | Jessop & Co. Ltd., Calcutta. | To S.B.I. for clean cash credit facilities. | 15% | 8,50,00 | 7,18,00 | No | Nil | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| 80. | Gresham and Craven of India Private Ltd., Calcutta | To SBI for cash credit facility | Nil | 50,00 | 45,27 | No | Nil | |
| 81. | Sanjivaini S.S.K. Ltd. Panaji. | The Goa State Co-operative Bank Ltd., for repayment of principal and payment of interest. | At bank rate | 15,00 | 9,25 | No | Nil | |
| 82. | Britania Engineering Works | Order for 218 wagons against free supply of steel and on account payment for components | — | 46,00 | 46,00 | No | Nil | |
| 83. | Scooter India Ltd. | For working capital requirements. of Company | — | 2,00,00 | 2,00,00 | No | Nil | |
| 84. | Arthur Batlerk | Guarantee for payment of 90% on a/c advance against purchases for Railway Board contracts | — | 1,37,57 | 24,26 | No | Nil | |
| 85. | Braithwaite Burn & Jessop Corton Co. Ltd. | Against cash. credit and bridging loan. | — | 1,60,00 | 1,60,00 | No | Nil | |
| 86. | Ancillary Industries Cranks Pvt. Ltd. | Cash/credit facility with S.B.I. | 14½% | 9,00 | 9,00 | No | Nil | |
| 87. | Ancillary Industries Luags Pvt. Ltd. | —do— | 14½% | 9,00 | 9,00 | No | Nil | |
| 88. | Ancillary Industries Forgings Pvt. Ltd. | —do— | 14½% | 10,00 | 10,00 | No | Nil | |
| | | MINISTRY OF INFORMATION AND BROADCASTING (सूचना और प्रसारण मंत्रालय) | | | | | | |
| 89. | Indian Motion Pictures Export Corporation Ltd. | (*i*) Against cash credit account with S.B.I. | 14% | 30,00 | 12,79 | No | Nil | |
| | | (*ii*) Counter-guarantee on bond with the Joint Controller of Imports and Exports, Bombay for earning about Rs. 46 lakhs by exporting a film. | Nil | 11,46 | 11,46 | No | Nil | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 90. | Cochin Refineries Ltd. | (*i*) For punctual payment of principal and interest and protection of all other rights of foreign lender to the Company. | Nil | 13,10,22 | 2,03,80 | No | Nil |
| | | (*ii*) For cash credit facility by State Bank of Travancore. | Nil | 4,08,00 | .. | No | Nil |
| 91. | Madras Refineries Ltd. | In respect of Agreement dated 20-12-66 between Madras Refineries Ltd. and certain U.S. Banks | 5½% | 16,46,36 | 2,55,49 | No | Nil |
| 92. | Oil and Natural Gas Commission. | Deferred payment in respect of accepted drafts for purchase of bits etc. | 6% | 4,01,32 | 79,23 | No | Nil |
| 93. | Indian Oil Corporation (Refineries Division). | Counter-guarantee to S.B.I. against guarantees for payment of all drafts drawn. | 5.25% | 9,67,99 | 4,61,79 | No | Nil |
| 94. | Indian Petro-Chemical Corpn. Ltd., Baroda | Counter-guarantee against SBI for deferred payment by I. P. C. L. | Nil | 8,05,28 | 8,05,28 | No | Nil |
| 95. | M/s. Hindustan Petroleum Corporation Ltd. | For repayment of principal and payment of interest arranged by former Lube India, Ltd. | 7½% plus ½% commitment fee | 5,62,50 (plus interest) | 1,61,87 | No | Nil |
| 96. | Petrofils Cooperative Ltd. | In favour of industrial Development Bank of India for repayment by the Company. | 13% | 3,00,00 | 2,50,00 | No | Nil |
| 97. | Bridge and Roof Co. (India) Ltd. | For cash credit facilities given by S.B.I. for working capital. | Nil | 3,70,00 | 2,94,19 | No | Nil |
| 98. | Biecco Lawrie Ltd. | (*i*) To cover term loans and cash credit facilities given by Grindlays Bank Ltd. | Nil | 1,15,00 | 1,07,63 | No | Nil |
| | | (*ii*) To cover bill discounting cash credit facilities given by United Bank of India. | Nil | 81,00 | 34,77 | No | Nil |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| | | | MINISTRY OF PLANNING (योजना मंत्रालय) | | | | | |
| 99. | National Metallurgical Laboratory, Jamshedpur. | Deferred payment guarantee against Italian Supplier's credit. | 6% | 25,70 | 7,49 | No | Nil | |
| 100. | National Aeronautical Laboratory, Bangalore. | Deferred payment guarantee against Canadian credit. | 6% | 2,91,32 | 1,26.62 | No | Nil | |
| 101. | Regional Research Laboratory, Hyderabad. | Deferred payment guarantee against French credit. | 5¼% | 43,83 | 5,79 | No | Nil | |
| | | | MINISTRY OF RAILWAYS (रेल मंत्रालय) | | | | | |
| 102 | Ahmadpur Katwa Rly. Co. Ltd. (Private Co.) | The amount of guarantee is limited to make up the net receipts of the Rly. Co. upto 3¼% p.a. on its paid up share capital. When the net receipts of the Company exceed the minimum amount on its paid up share capital @ 5% p.a. such excess is divided equally between Govt. and the Company. | 3¼% | 17,24 | 17,24 | No | 60 | This line is worked by the Central Govt. through the agency of Railways. |
| 103. | Futwah Islampur Light Rly. Co. Limited (Pvt. Ltd.) | do. | 3½% | 11,50 | 11,50 | No | 120 | This line is at present worked by the Company. |
| 104. | Bankura Damodar River Rly. Co. Limited (Private Co.) | do. | 3½% | 34,00 | 34,00 | No | 1,19 | This line is worked by the Central Govt. through the agency of Railways. |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 105. | Chaparmukh Silghat Railway Co. Ltd. (Pvt. Ltd.) | do. | 3½% | 31,00 | 31,00 | No | Nil | do. |
| 106. | Katakhal Lala Bazar Railway Co. Ltd. (Pvt. Ltd.) | do. | 3½% | 8,91 | 8,91 | No | Nil | do |
| 107. | Central Provinces Railways Co. Ltd. | If the net earnings do not yield a dividend of 5% on the paid up capital of the Company the shortfall is made good by Govt. by way of rebate limited to the net earnings derived by the Central Railway from the traffic inter-changed with the Company. If the net earnings of the Company exceed 5% the excess amount is equally divided between Govt. and Company. | 5% | 94,00 | 94,00 | No | Nil | do. |
| 108. | Arrah—Sasaram Light Railway Co. Ltd. | Central Government (Ministry of Railway) have entered into a supplementary agreement with the Company to bear the working losses of the Company. | Nil | .. | .. | No | 3.61* | *till March, 1976 |

MINISTRY OF SHIPPING AND TRANSPORT (नौवहन और परिवहन मंत्रालय)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 109. | Shipping Corporation of India Ltd. | For the loans advanced by various parties to the Corporation | 3% to 8% | 31,94,76 | 11,51,34 | No | Nil | |
| 110. | Mogul Lines Ltd. | Against German Consortium of Bank's credit for purchase of Oil Tankers | 5½% to 15% | 29,74,67 | 21,10,68 | No | Nil | |
| 111. | Damodar Bulk Carrier Ltd. | Gurrentee to Yugoslav Bank for payment of deferred portion of purchase price of two vessels. | 3% | 8,43,00 | 1,50,39 | Loan ships mortgaged to S.D.F.C. | Nil | |
| 112. | Surrendra Overseas Ltd. | Given in favour of M/s Dheinstahl Nardsee-uberke & Commerce Bank for payment of cost and interest for two ships. | 5½% | 5,05,00 | 23,17 | do. | Nil | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| 113. | Calcutta Port Trust. | Primary obligation for the entire amount of loans, 1st I.B.R.D. and 2nd I.B.R.D. and against purchase of 13 diesel locomotives financed by Canadian Development Loan Assistance. | 5½% to 5¾% | 39,74,09 | 12,05,55 | No | Nil | |
| 114. | Madras Port Trust. | (*i*) For the purchase of plant and equipment for port development works.<br>(*ii*) For the acquisition of a Tug for Oil Dock.<br>(*iii*) For dredging the outer dock of Madras harbour. | 5½% to 7½% | 9,04,28 | 2,10,95 | No | Nil | |
| 115. | Visakhapatnam Port Trust. | (*i*) For 150 tonne floating crane Dutch—Credit 90% of the Contract Value.<br>(*ii*) For the supply, construction and installation of one Bucket Wheel reclaimer-West German Credit and Visakhapatnam Port Trust Bonds 1984 and floatation of debenture loan. | 5½% to 6% | 7,37,10 | 5,88,05 | No | Nil | |
| 116. | Marmugao Port Trust. | Given in favour of Netherlandsche Handle Moatschappi M.V. Amsterdem for the purchase of Dredger "Zuhari". | 5¾% | 3,30,00 | 3,30,00 | No | Nil | |
| 117. | Cochin Port Trust | For punctual payment in respect of supplies recieved from Holland and West Germany. | 6% | 34,80 | 13,73 | No | Nil | |
| 118. | Central Inland Water Transport Corporation Ltd. | Of cash credit account liabilities of River Steam Navigation Company with the SBI transferred to C.I.W.T.C. by Calcutta High Court. | 9% to 15½% | 1,30,00 (Plus interest) | 1,28,86 (Plus interest and other charges) | Several assets hypothecated to Govt. | Nil | |

## MINISTRY OF STEEL AND MINES (इस्पात और खान मंत्रालय)

| | | | | | | |
|---|---|---|---|---|---|---|
| 119. Hindustan Steel Ltd. | (*i*) For meeting expenditure on foreign operational personnel (Agreement dated 25-1-62) | 2% to 3% on outstanding loans | 6,11,80 | 2,97,62 | No | Nil |
| | (*ii*) Full and timely payment by HSL of its payment obligations under various foreign credits. | 3% interest and ½% commitment charges on undisbursed loan | 143,64,55 | 6,12,08 | No | Nil |
| 120. Bokaro Steel Limited | Against deferred payment for equipment. | Nil | 3,62,41 | 53,16 | No | Nil |
| 121. Bharat Gold Mines Ltd. | Establishing cash credit facilities with S.B.I., Mysore. | 16% | 1,00,00 | 52,41 | No | Nil |
| 122. Hindustan Copper Limited | Counter guarantee for 17,71 | 4% above SBI advance rate | 17,71 | 12,80 | No | Nil |

## MINISTRY OF TOURISM AND CIVIL AVIATION (पर्यटन और नागर विमानन मंत्रालय)

| | | | | | | |
|---|---|---|---|---|---|---|
| 123. Air India | (*i*) Repayment of principal and payment of interest on 3½% Air India Corpn. Bonds 1953-54. | 3½% | 1 | 1 | No | Nil |
| | (*ii*) For re-payment of principal, payment of interest etc. against various foreign loans, | 6% to 8% | 130,11,43 | 57,17,00 | No | Nil |
| 124. Indian Airlines Corporation. | (*i*) Repayment of principal and interest on 3½% IAC Bonds, 1953—58. | 3½% | 2,62,30 (Plus interest) | — | No | Nil |
| | (*ii*) Against due and punctual payment on maturity in convertible Dutch Grilders of all amounts payable by I.A.C. to Algemene Bank Netherland in terms of loan Agreements for financing 90% cost of 4 aircrafts. | 7% to 7½ % | 3,22,67 (Plus interest) | 17,84 | No | Nil |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| | | (iii) Against due and punctual payment of principal and interest on promissory notes executed by I.A.C. favouring Export/ Import Bank of a U.S.A., Boeing Co., Manufacturers Hanover Trust Co. and S.B.I. New York for purchase of aircrafts. | 6 % to 8% (Exim Bank and Boeing Co.) and ½% to 1½ % over prime/Euro Dollar rate (M.H.T. & S.B.I.) | 96,02,96 (Plus interest) | 81,13,21 | No | Nil | |
| | | | MINISTRY OF WORKS AND HOUSING (निर्माण और आवास मंत्रालय) | | | | | |
| 125. | National Buildings Construction Corporation Ltd. | (i) To operate cash credit account with State Bank of Patiala | Usual bank rate | 3,00,00 | 2,46,59 | No | Nil | |
| | | (ii) Performance guarantee given in respect of the Corporation. | Bank charges @ ½% p.a. | 4,00,00 | 2,28,60 | No | Nil | |
| 126. | Delhi Development Authority. | (i) Against loan from LIC to finance D.D. A's., Development Plans. | 6½ to 7½% | 9,62,00 | 7,76,67 | No | Nil | |
| | | (ii) Regarding payment of principal and interest on debenture bonds floated by D.D.A. | 5½% | 1,00.01 | 1,00.01 | No | Nil | |
| | | (iii) Against loan from the Housing and Urban Development Corporation. | 6½% | 9,76,03 | 4,14,88 | No | Nil | |
| 127. | Housing and Urban Development Corporation Ltd. | Of principal and interest on debentures issued. | 5½% to 6% | 2,81 (Plus interest) | 2,81 (Plus interest) | No | Nil | |

## ANNEXURE VIII

Statement showing grants-in-aid exceeding Rs. 5 lakhs (recurring) or Rs. 10 lakhs (non-recurring) sanctioned to Private Institutions/ Organisations/Individuals during the year 1975-76

(Amount of grant in thousands of Rupees)

| Name of the Institution/ Organisation/Individual | Ministry/Deptt. giving the grant | Recurring | Non-recurring | Purpose of the grant |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| National Dairy Development Board, Anand. | Min. of Agriculture & Irrigation (Deptt. of Agriculture). | 25,20 | .. | For establishment of Planning Cell and for speedy development of milk procurement as well as increase production of milk and dairy products. |
| Animal Welfare Board, Madras | Do. | 5,75 | .. | For furthering the cause of animal welfare. |
| Damodar Valley Corporation . . | Do. | 87,19 | .. | For soil conservation works of river valley projects. |
| National Institute of Community Development, Hyderabad. | Min. of Agriculture & Irrigation (Deptt. of Rural Development). | .. | 23,18 | For maintenance & research activities. |
| Export Inspection Council . . | Min. of Commerce | 20,76 | .. | For development of export trade through quality control & inspection. |
| Chemicals & Allied Product Export Promotion Council, Calcutta. | Do. | 7,75 | .. | For financing the administrative expenditure of the organisation and expenditure incurred on approved projects. |
| Engineering Export Promotion Council, Calcutta. | Do. | 53,94 | .. | |
| Plastic & Lindeun Export Promotion Council, Bombay. | Do. | 5,38 | .. | |
| Basic Chemicals, Pharmaceuticals & Cosmetics Export Promotion Council, Bombay. | Do. | 11,38 | .. | |
| Gem & Jewellery Export Promotion Council, Bombay. | Do. | 6,71 | .. | |
| Leather Export Promotion Council, Madras. | Do. | 6,94 | .. | |
| Cashew Export Promotion Council, Ernakulam | Do. | 5,08 | .. | |
| Finished Leather & Leather Mfrs. Export Promotion Council, Kanpur. | Do. | 8,79 | .. | |
| Indian Instt. of Packaging, Bombay. | Do. | 10,08 | .. | |
| Indian Council of Trade Fair & Exhibition, Bombay. | Do. | 15,72 | .. | |
| Export Inspection Agency, Calcutta. | Do. | 16,00 | .. | |
| Trade Development Authority, New Delhi. | Do. | 50,40 | .. | |
| Indian Instt. of Foreign Trade, New Delhi. | Do. | 38,85 | .. | |
| Federation of Indian Export Organisation, New Delhi. | Do. | 8,48 | .. | |
| Indian Cotton Mills Federation, Bombay | Do. | 34,01,00 | .. | For compensatory support to exporters on cotton textiles & handloom. |
| Hindustan Steel Ltd. . . . | Do. | .. | 12,25,13 | Reimbursement of Customs duty. |
| All India Handloom Fabrics Marketing Co-operative Society, Ltd. | Do. | 34,24 | .. | Reimbursement of expenditure on sale of handloom cloth & publicity etc. |

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| Institute of Defence Studies & Analysis. | Min. of Defence. | 11,50 | .. | For maintenance and miscellaneous contingent expenditure connected with Defence work in the Institute |
| *Mountaineering Institutes:* | | | | |
| Nehru Instt. of Mountaineering, Uttarkashi | Do. | 7,00 | Both recurring and non-recurring | To popularise mountaineering as a sport in the country and to impart training in mountaineeirng. |
| Himalayan Mountaineering Instt., Darjeeling. | | 2,68 | | |
| *Radars and Communication Projects :* | | | | |
| | Do. | | | |
| Indian Institute of Technology, Kharagpur | | 18,00 | .. | Research and training on subjects directly or indirectly related to air defence, ground and environmental system. |
| —do— Kanpur . . . . | | 7,27 | | |
| —do— Madras . . . . | | 10,00 | | |
| —do— Delhi . . . . | | 7,66 | | |
| Indian Institute of Sciences, Bangalore . | | 10,00 | | |
| Other Institutions . . . . . | | 6,38 | | |
| *Research & Dev. Organisation* | Do. | | | |
| Indian Instt. of Sciences, Bangalore . | | .. | 36,24 | Research and development in the field of aeronautics and missiles. |
| National Aeronautical Laboratory, Bangalore (CSIR) | | .. | 24,67 | |
| Gandhigram Rural Institute, Madurai. | Ministry of Education & S. W. (Deptt. of Education). | 6,23 | 17 | For maintenance and development. |
| Indian Society for Technical Education, Madras. | Do. | 10,00 | .. | For conducting short term courses for teachers in Engineering Colleges and Polytechnics under Quality Improvement Programme, approved by the Ministry. |
| P.S.G. College of Technology, Coimbatore. | Do. | 11,62 | .. | For development of post—graduate courses. |
| Sri Aurobindo International Centre, Pondicherry. | Do. | 3,92 | 10,00 | For developmental and building programmes and also maintenance grant for the Institute. |
| Shastri Indo-Canadian Institute, New Delhi. | Do. | 12,00 | .. | To support and promote the advancement of knowledge of India, through studies etc. by Canadian scholars. |
| Indian Instt. of Public Admn. . | Min. of Finance. | 17,25 | .. | For maintenance. |
| Indian Council of Medical Research, New Delhi. | Min. of Health & F.W. (Deptt. of Health.) | 3,19,98 | .. | For maintenance & research. |
| Vallabh Bhai Patel Chest Instt., Delhi. | Do. | 37,93 | .. | For maintenance. |
| Chittaranjan National Cancer Research Centre, Calcutta. | Do. | 18,08 | .. | Do. |
| Cancer Instt. Madras. . . . | Do. | 14,50 | .. | For maintenance, construction of building & purchase of equipment. |
| All India Instt. of Speech and Hearing, Mysore. | Do. | 9,15 | .. | For meeting day-to-day expenses. |
| Indian Red Cross Society, New Delhi. | Do. | .. | 38,50 | For construction of headquarters buildings. |
| Asstt. Salt Commissioner, Calcutta. | Do. | 7,75 | .. | For running & maintenance of Iodisation Plants. |
| Lala Ram Sarup T.B. Hospital, Mehrauli. | Do. | 7,47 | .. | For maintenance. |
| New Delhi T.B. Centre . . . | Do. | 7,69 | .. | For maintenance. |
| All India Instt. of Medical Sciences, New Delhi. | Do. | 4,04,60 | .. | For meeting administrative and other expenditure. |
| Post-graduate Instt. of Medical Education & Research, Chandigarh. | Do. | 2,88,18 | .. | Do. |
| Central Council for Research in Indian Medicine & Homeopathy, New Delhi. | Do. | 1,35,95 | .. | For maintenance & research. |
| Banaras Hindu University. . | Do. | 20,21 | .. | Do. |
| Gujarat Ayurvedic University, Sevanagar. | Do. | 16,71 | .. | Do. |

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| Kasturba Health Society, Sewagram . | Min. of Health & F.W. (Deptt. of Health) | 20,00 | .. | For maintenance and running of the hospital. |
| Lady Hardinge Medical College & Hospital, New Delhi. | Do. | 1,52,91 | .. | For maintenance and administrative expenses. |
| Kalavathi Saran Childrens' Hospital, New Delhi. | Do. | 32,50 | .. | For maintenance & running of the hospital. |
| Medical Council of India, New Delhi. | Do. | 5,60 | .. | To regulate the medical profession in the country. |
| National Instt. of Health Admn. & Education, New Delhi. | Do. | 28,36 | .. | To provide training etc. in health admn. & education. |
| National Instt. of Mental Health & Neuro-Sciences, Bangalore. | Do. | 21,00 | .. | For Maintenance. |
| Central Board for Workers' Education, Nagpur. | Min. of Labour | 1,23,71 | .. | To implement Workers Education Programme. |
| Natioual Labour Instt. New Delhi. . | Do. | 17,31 | .. | To provide for education, training, studies and research in labour and related subjects. |
| Indian Law Institute. . | Min. of Law, Justice & Company Affairs | 6,00 | .. | For promoting & conducting research in law. |
| Central Wakf Council. . . . | Do. | 10,00 | .. | For advancing loans to State Wakf Boards etc. |
| | | 36 | .. | To meet administrative expenses. |
| Inter-Governmental Maritime Consultative Organisation, London. | Min. of Shipping & Transport | 5,54 | .. | For membership for the IMCO London on the basis of Shipping Tonnage possessed by India. |
| Rubber Board. . . . | Min. of Supply & Rehabilitation (Deptt. of Rehabilitation) | .. | 40,21 | To cover capital cost of Rubber-cum-Development Station in Andaman & Nicobar Islands (transferred free of cost to Rubber Board). |
| Flying Clubs/Gliding Clubs in India. | Min. of Tourism & Civil Aviation | 34,01 | .. | To enable the clubs to impart flying training to Indian nationals at subsidised rates. |
| Indian Instt. of Tropical Met., Poona. | Do. | 32,78 | .. | For maintenance. |
| Indian Instt. of Astro-physics. | Do. | 58,43 | .. | Do |
| Indian Instt. of Geomagnetism. | Do. | 20,94 | .. | Do |
| Rajghat Samadhi Committee. . | Min. of Works & Housing. | 8,40 | .. | For maintenance of the Rajghat Samadhi Complex. |
| Tata Instt. of Fundamental Research. | Deptt. of Atomic Energy | 2,68,25 | 29,66 | For research and development activities in the various fields of nuclear science and mathematics. |
| Saha Instt. of Nuclear Physics. . | Do. | 55,77 | 14,25 | For research and development work in the fields of Electron Microscopy, Spectroscopy, Molecular Biology, Nuclear Activation etc. |
| Tata Memorial Centre . | Do. | 1,56,00 | 14,10 | For carrying out basic and applied research in cancer and running of the Tata Memorial Hospital. |

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| Atomic Energy Education Society. . | Deptt. of Atomic Energy | 15,50 | .. | For running the schools in the Deptt. of Atomic Energy Townships at Bombay & Hyderabad. |
| Universities & other Research Institutions. | Do. | 31,19 | .. | For conducting research in Nuclear Science, mathematical research and other research. |
| Physical Research Laboratory Ahmadabad. | Deptt. of Space | 93,22 | 51,58 | For maintenance; equipment additions; alterations & minor works of buildings; and computer expansion. |
| Grih Kalyan Kendra . . . | Deptt. of Personnel & AR | 5,31 | .. | For maintenance |
| Indian Instt. of Public Admn. . | Do. | 5,65 | .. | Do. |
| Instt. of Applied Man Power Research, New Delhi. | Planning Commission | .. | 20,97 | For research & studies on problems of Manpower Planning. |
| | Total | 64,58,09 | 15,28,66 | |

MGIPRRND—S/67 M of Fin./77—TSS II—20-1-78—425.

# Summary of Demands for Grants for 1977-78

भारत सरकार

GOVERNMENT OF INDIA

# अनुदानों की मांगों

का

# सारांश

# SUMMARY

OF

# DEMANDS FOR GRANTS

FOR

# 1977-78

## जून, 1977

## (JUNE, 1977)

[कार्यवाहक राष्ट्रपति के रुप में कार्य कर रहे उपराष्ट्रपति की सिफारिश, जो भारत के संविधान के अनुच्छेद 113(3) के अन्तर्गत आवश्यक है, प्राप्त कर ली गई है]

[The recommendation of the Vice-President acting as President required under Article 113(3) of the Constitution of India has been obtained]

# अनुदानों की मांगों का सारांश, 1977-78

# SUMMARY OF DEMANDS FOR GRANTS 1977-78

## भूमिका

## NOTE

संविधान के अनुच्छेद 113 की धारा (2) में यह अपेक्षित है कि वार्षिक वित्तीय विवरण (बजट) में सम्मिलित, भारत की समेकित निधि में से किए जाने वाले व्यय के वे अनुमान, जो इस निधि पर 'भारित' नहीं होते, अनुदानों की मांगों के रूप में लोक-सभा की स्वीकृति के लिए प्रस्तुत किए जाएं। जहां किसी मंत्रालय/विभाग के अधीन कई अलग-अलग सेवाएं हों वहां प्रत्येक मुख्य सेवा के सम्बन्ध में अनुदानों की एक अलग मांग प्रस्तुत की जाए। प्रत्येक मांग में प्रायः एक सेवा के लिए आवश्यक धनराशि की कुल व्यवस्था दिखाई जाती है अर्थात इसमें राजस्व खाते का व्यय, पूंजी खाते का व्यय और उस सेवा के लिए दिए जाने वाले उधार दिखाए जाते हैं। यद्यपि भारत की समेकित निधि पर 'भारित' व्यय के अनुमानों के लिए संसद की स्वीकृत लेना आवश्यक नहीं होता, लेकिन संविधान के अनुच्छेद 113 की धारा (1) के अनुसार ऐसे व्यय के बारे में संसद के दोनों सदनों में से किसी भी सदन में बहस की जा सकती है। इसलिए अनुदान की मांग में अगर किसी ऐसे खर्च की व्यवस्था होती है जो भारत की समेकित निधि पर 'भारित' होता है तो उसे मोटे अक्षरों में दिखाया जाता है। जहां किसी सेवा के लिए यह व्यवस्था भारत की समेकित निधि पर पूरी तरह 'भारित' होती है जैसे ब्याज संदाय और ऋण की वापसी तो उसे मांग से पृथक विनियोग के रूप में दिखाया जाता है हालांकि उसके लिए कोई स्वीकृति नहीं मांगी जाती।

2. संसद में वार्षिक वित्तीय विवरण के साथ जो अनुदानों की मांगें और विनियोग प्रस्तुत किए गए हैं वे प्रत्येक मंत्रालय/विभाग के लिए अलग-अलग खंडों में होते हैं। लेकिन इस सारांश में 1976-77 के लिए अनुदानों की मांगों और विनियोगों की पूरी सूची दी गई है जिसमें राजस्व खाते और उधारों सहित पूंजी खाते के अन्तर्गत "स्वीकृत" और "भारित" के अधीन प्रत्येक मांग और विनियोग के सामने की गई व्यवस्था की कुल राशि दिखाई गई है।

3. मांगों में जिन मंत्रालयों या विभागों का उल्लेख किया गया है वह ऐसे मंत्रालय या विभाग हैं जो 11 जून 1977 से पहले बने हुए थे और इस तारीख को या इसके बाद से उन मंत्रालयों या विभागों से यथासमय पुनर्गठित संबंधित मंत्रालयों या विभागों का उल्लेख किया गया समझा जाएगा।

Clause (2) of article 113 of the Constitution requires that so much of the estimates of expenditure from the Consolidated Fund of India included in the Annual Financial Statement (Budget) as are not 'charged' on the Fund shall be submitted in the form of Demands for Grants for the vote of the Lok Sabha. Where a Ministry/Department is in charge of a number of distinct services, a separate Demand for Grant for each of the major services is presented. Each Demand normally includes the total provisions required for a Service, that is to say expenditure on Revenue Account, as well as expenditure on Capital Account, including loans, for that Service. Although the estimates of expenditure 'charged' on the Consolidated Fund of India are not reuired to be voted by Parliament, clause (1) of article 113 of the Constitution permits discussion thereon in either House of Parliament. Accordingly, a Demand for Grant also shows, distinctly in italics, the provision for expenditure, if any, 'charged' on the Consolidated Fund of India in relation to the Service represented by the Demand. Where the provision for a Service is entirely for expenditure 'charged' on the Consolidated Fund of India, for example, Interest Payments and Repayment of Debt, a separate Appropriation, as distinct from a Demand is presented, although no vote is sought thereon.

2. The Demands for Grants and the Appropriations presented to Parliament along with the Annual Financial Statement are in separate volumes for each Ministry/Department. This Summary, however, gives at one place a complete List of the Demands for Grants and Appropriations for 1977-78, showing against each the total amount of the provision, separately under Revenue Account and Capital Account (including loans) as well as 'voted' and 'charged'.

3. References to Ministries or Departments in the Demands are to such Ministries or Departments as existing immediately before the 11th June, 1977, and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

# अनुदानों की मांगों का सारांश

# SUMMARY OF DEMANDS FOR GRANTS 1977-78

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | | | | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| | | | | | कृषि और सिंचाई मंत्रालय | | MINISTRY OF AGRICULTURE AND IRRIGATION | | | |
| | | | | 1. | कृषि विभाग | 1. | Department of Agriculture . . | | | |
| 2,14,99 | .. | 2,38,93 | .. | | स्वीकृत | | Voted | 2,47,23 | .. | 2,47,23 |
| .. | .. | .. | .. | | भारित | | *Charged* | *10* | .. | *10* |
| 2,14,99 | .. | 2,38,93 | .. | | जोड़ | | TOTAL | 2,47,33 | .. | 2,47,33 |
| 65,08,47 | 556,45,95 | 127,55,24 | 443,99,31 | 2. | कृषि | 2. | Agriculture . . | 198,56,26 | 446,40,32 | 644,96,58 |
| .. | *81,00,40* | .. | *103,75,40* | | भारित | | *Charged* | .. | *83,89,52* | *83,89,52* |
| 65,08,47 | 637,46,35 | 127,55,24 | 547,74,71 | | जोड़ | | TOTAL | 198,56,26 | 530,29.84 | 728,86,10 |
| 11,75,02 | 1,63,35 | 11,26,45 | 2,56,01 | 3. | मीन उद्योग | 3. | Fisheries . | 22,44,34 | 13,77,21 | 36,21,55 |
| *5* | *12,00* | *5* | *6,00* | | भारित | | *Charged* | .. | *26,40* | *26,40* |
| 11,75,07 | 1,75,35 | 11,26,50 | 2,62,01 | | जोड़ | | TOTAL | 22,44,34 | 14,03,61 | 36,47,95 |

(हजार रुपये)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 राजस्व Revenue | बजट अनुमान Budget Estimate, 1976-77 पूंजी Capital | संशोधित अनुमान Revised Estimate, 1976-77 राजस्व Revenue | संशोधित अनुमान Revised Estimate, 1976-77 पूंजी Capital | मांग संख्या No. of Demand | मांग से सम्बन्धित सेवा, प्रशासन या क्षेत्र Service, Administration of Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 राजस्व Revenue | बजट अनुमान Budget Estimate, 1977-78 पूंजी Capital | बजट अनुमान Budget Estimate, 1977-78 जोड़ Total |
|---|---|---|---|---|---|---|---|---|---|
| 36,87,08 | 3,85,99 | 37,86,03 | 3,53,99 | 4. | 4. पशु पालन और डेरी विकास . . . | स्वीकृत Voted | 54,56,68 | 10,07,60 | 64,64,28 |
| *1,00* | *43,80* | *20* | *43,80* | | | भारित *Charged* | *10* | *1,16,07* | *1,16,17* |
| 36,88,08 | 4,29,79 | 37,86,23 | 3,97,79 | | | जोड़ Total | 54,56,78 | 11,23,67 | 65,80,45 |
| 10,59,74 | 80,00 | 10,10,59 | 80,00 | 5. | 5. वन . . . | स्वीकृत Voted | 21,38,55 | 2,40,00 | 23,78,55 |
| .. | *2,50,00* | .. | *2,50,00* | | | भारित *Charged* | .. | *4,48,00* | *4,48,00* |
| 10,59,74 | 3,30,00 | 10,10,59 | 3,30,00 | | | जोड़ Total | 21,38,55 | 6,88,00 | 28,26,55 |
| 372,58,70 | 23,48,30 | 677,53,21 | 49,44,81 | 6. | 6. खाद्य विभाग . . | स्वीकृत Voted | 585,08,37 | 42,95,83 | 628,04,20 |
| *10* | *19,25* | *10* | *25,00* | | | भारित *Charged* | *10* | *29,30* | *29,40* |
| 372,58,80 | 23,67,55 | 677,53,31 | 49,69,81 | | | जोड़ Total | 585,08,47 | 43,25,13 | 628,33,60 |
| 70,50,11 | 7,05,36 | 72,94,53 | 10,05,36 | 7. | 7. ग्राम विकास विभाग . . | स्वीकृत Voted | 151,65,90 | 17,54,21 | 169,20,11 |
| *5* | *2,81,00* | *5* | *2,81,00* | | | भारित *Charged* | *5* | *4,10,00* | *4,10,05* |
| 70,50,16 | 9,86,36 | 72,94,58 | 12,86,36 | | | जोड़ Total | 151,65,95 | 21,64,21 | 173,30,16 |
| 7,53 | .. | 7,46 | .. | 8. | 8. कृषि अनुसंधान और शिक्षा विभाग . . | स्वीकृत Voted | 7,64 | .. | 7,64 |
| 45,50,63 | .. | 46,00,44 | .. | 9. | 9. भारतीय कृषि अनुसंधान परिषद् को अदायगियां . . | स्वीकृत Voted | 56,89,25 | .. | 56,89,25 |

(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से सम्बन्धित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 13,48,25 | 6,78,50 | 15,67,15 | 6,51,63 | | 10. सिंचाई विभाग स्वीकृत | 10. | Department of Irrigation | Voted | 23,69,02 | 7,41,76 | 31,10,78 |
| .. | *13,25,00* | .. | *13,65,00* | | भारित | | | *Charged* | .. | *16,10,00* | *16,10,00* |
| 13,48,25 | 20,03,50 | 15,67,15 | 20,16,63 | | जोड़ | | | Total | 23,69,02 | 23,51,76 | 47,20,78 |
| | | | | | **रसायन और उर्वरक मंत्रालय** | | MINISTRY OF CHEMICALS AND FERTILIZERS | | | | |
| 32,01 | .. | 32,01 | .. | 11. | रसायन और उर्वरक मंत्रालय स्वीकृत | 11. | Ministry of Chemicals and Fertilizers. | Voted | 43,06 | .. | 43,06 |
| 75 | 491,95,79 | 75 | 579,82,32 | 12. | रसायन और उर्वरक उद्योग स्वीकृत | 12. | Chemicals and Fertilizers Industries | Voted | 75 | 454,38,91 | 454,39,66 |
| | | | | | **नागरिक पूर्ति और सहकारिता मंत्रालय** | | MINISTRY OF CIVIL SUPPLIES AND COOPERATION | | | | |
| 33,21 | .. | 30,99 | .. | 13 | नागरिक पूर्ति और सहकारिता स्वीकृत | 13. | Ministry of Civil Supplies and Co-operation . . | Voted | 36,80 | .. | 36,80 |
| 7,64,37 | 28,04,60 | 7,60,62 | 28,15,75 | 14. | नागरिक पूर्ति और सहकारिता स्वीकृत | 14. | Civil Supplies and Cooperation . . | Voted | 22,85,22 | 21,40,48 | 44,25,70 |
| .. | *1,95,60* | .. | *1,70,35* | | भारित | | | *Charged* | .. | *2,56,40* | *2,56,40* |
| 7,64,37 | 30,00,20 | 7,60,62 | 29,86,10 | | जोड़ | | | Total | 22,85,22 | 23,96,88 | 46,82,10 |
| | | | | | **वाणिज्य मंत्रालय** | | MINISTRY OF COMMERCE | | | | |
| 1,00,41 | .. | 1,22,03 | .. | 15. | वाणिज्य मंत्रालय स्वीकृत | 15. | Ministry of Commerce . . . | Voted | 1,45,51 | .. | 1,45,51 |
| 212,13,29 | 384,70,21 | 334,23,99 | 346,41,76 | 16. | विदेश व्यापार तथा निर्यात संवर्द्धन स्वीकृत | 16. | Foreign Trade and Export Production | Voted | 409,20,29 | 283,42,31 | 692,62,60 |
| .. | .. | .. | *6,25,00* | | भारित | | | *Charged* | .. | *18,60,00* | *18,60,00* |
| 212,13,29 | 384,70,21 | 334,23,99 | 352,66,76 | | जोड़ | | | Total | 409,20,29 | 302,02,31 | 711,22,60 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या No. of Demand | मांग से संबंधित सेवा, प्रशासन या क्षेत्र Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Cayital | राजस्व Revenue | पूंजी Capital | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| | | | | | **संचार मंत्रालय** | | | | |
| | | | | | MINISTRY OF COMMUNICATIONS | | | | |
| 1,39 88 | 8,36,00 | 1,52,28 | 6,72,00 | 17. | संचार मंत्रालय स्वीकृत | 17. Ministry of Communications . . | 1,63,02 | 11,82,00 | 13,45,02 |
| 9,32,90 | 7,24,90 | 9,32,90 | 7,24,90 | 18. | विदेश संचार सेवा स्वीकृत | 18. Overseas Communications Service . Voted | 10,77,31 | 8,50,35 | 19,27,66 |
| .. | *10* | .. | *10* | | **भारित** | *Charged* | .. | *10* | *10* |
| 9,32,90 | 7,25,00 | 9,32,90 | 7,25,00 | | जोड़ | TOTAL | 10,77,31 | 8,50,45 | 19,27,76 |
| 554,09,49 | .. | 554,09,49 | .. | 19. | डाक तार— कार्यकरण व्यय स्वीकृत | 19. Posts and Telegraphs— Working Expenses Voted | 611,07,33 | .. | 611,07,33 |
| *17* | .. | *32* | .. | | **भारित** | *Charged* | *50* | .. | *50* |
| 54,09,66 | .. | 554,09,81 | .. | | जोड़ | TOTAL | 611,07,83 | .. | 611,07,83 |
| 154,01,73 | .. | 151,59,93 | .. | 20. | डाक-तार—सामान्य राजस्व को लाभांश प्रारक्षित निधि में विनियोग और सामान्य राजस्व से उधारों की वापसी स्वीकृत | 20. Posts and Telegraphs— Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues . Voted | 163,68,66 | .. | 163,68,66 |
| .. | 212,08,00 | .. | 233,04,00 | 21. | डाक-तार पर पूंजी परिव्यय स्वीकृत | 21. Capital Outlay on Posts and Telegraphs . . . Voted | .. | 346,58,00 | 346,58,00 |
| | | | | | **रक्षा मंत्रालय** | MINISTRY OF DEFENCE | | | |
| 1,66,76 | 28,65.66 | 1,70,02 | 32 81,67 | 22 | रक्षा मंत्रालय स्वीकृत | 22. Ministry of Defence Voted | 72,75,13 | 45,50,05 | 118,25,18 |
| .. | *2,97,44* | .. | *3,33,32* | | **भारित** | *Charged* | .. | *65,99* | *65,99* |
| 1,66,76 | 31,63,10 | 1,70,02 | 36,15,29 | | जोड़ | TOTAL | 72,75,13 | 46,16,04 | 118,91,17 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से सम्बन्धित सेवा, प्रशासन या क्षेत्र | | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 1649,75,74 | .. | 1738,85,12 | .. | 23. | रक्षा सेवाएं—सेना | स्वीकृत | 23. | Defence Services—Army | Voted | 1782,93,42 | .. | 1782,93,42 |
| *9,00* | .. | *12,85* | .. | | | भारित | | | *Charged* | *9,80* | .. | *9,80* |
| 1649,84,74 | | 1738,97,97 | .. | | | जोड़ | | | TOTAL | 1783,03,22 | .. | 1783,03,22 |
| 168,22,24 | .. | 155,71,39 | .. | 24. | रक्षा सेवाएं—नौ सेना | स्वीकृत | 24. | Defence Services—Navy | Voted | 187,54,94 | .. | 187,54,94 |
| *40* | .. | *40* | .. | | | भारित | | | *Charged* | *1,50* | .. | *1,50* |
| 168,22,64 | .. | 155,71,79 | .. | | | जोड़ | | | TOTAL | 187,56,44 | .. | 187,56,44 |
| 511,70,45 | .. | 534,14,27 | .. | 25. | रक्षा सेवाएं—वायु सेना | स्वीकृत | 25. | Defence Services—Air Force | Voted | 566,04,70 | .. | 566,04,70 |
| *1,50* | .. | *2,50* | .. | | | भारित | | | *Charged* | *1,50* | .. | *1,50* |
| 511,71,95 | .. | 534,16,77 | .. | | | जोड़ | | | TOTAL | 566,06,20 | .. | 566,06,20 |
| 114,56,24 | .. | 117,45,17 | .. | 26. | रक्षा सेवाएं—पेंशन | स्वीकृत | 26. | Defence Services—Pensions | Voted | 111,45,05 | .. | 111,45,05 |
| *10* | .. | *25* | .. | | | भारित | | | *Charged* | *20* | .. | *20* |
| 114,56,34 | .. | 117,45,42 | .. | | | जोड़ | | | TOTAL | 111,45,25 | .. | 111,45,25 |
| .. | 259,22,60 | .. | 241,19,87 | 27. | रक्षा सेवाओं पर पूंजी परिव्यय | स्वीकृत | 27. | Capital Outlay on Defence Services | Voted | .. | 275,08,03 | 275,08,03 |
| .. | *30,00* | .. | *30,00* | | | भारित | | | *Charged* | .. | *30,00* | *30,00* |
| .. | 259,52,60 | .. | 241,49,87 | | | जोड़ | | | TOTAL | .. | 275,38,03 | 275,38,03 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान, Revised Estimate, 1976-77 | | मांग संख्या | मांग से सम्बन्धित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान (Budget Estimate, 1977-78) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| | | | | | शिक्षा और समाज कल्याण | | MINISTRY OF EDUCATION AND SOCIAL WELFARE | | | | |
| 1,43,41 | .. | 1,47,62 | .. | 28. | शिक्षा विभाग स्वीकृत | 28. | Department of Education . . . | Voted | 1,57,59 | .. | 1,57,59 |
| 162,97,13 | 46,71 | 162,32,61 | 44,46 | 29. | शिक्षा स्वीकृत | 29. | Education . . | Voted | 182,67,34 | 80,71 | 183,48,05 |
| .. | *4,68,64* | .. | *4,29,06* | | भारित | | | *Charged* | .. | *4,31,06* | *4,31,06* |
| 162,97,13 | 5,15,35 | 162,32,61 | 4,73,52 | | जोड़ | | | TOTAL | 182,67,34 | 5,11,77 | 187,79,11 |
| 13,58,28 | .. | 13,51,75 | .. | 30. | समाज कल्याण विभाग स्वीकृत | 30. | Department of Social Welfare . . | Voted | 17,68,09 | .. | 17,68,09 |
| | | | | | ऊर्जा मंत्रालय | | MINISTRY OF ENERGY | | | | |
| 53,22 | .. | 63,68 | .. | 31. | ऊर्जा मंत्रालय स्वीकृत | 31. | Ministry of Energy | Voted | 68,26 | .. | 68,26 |
| 55,18,86 | 109 20,60 | 46,02,09 | 157,79,00 | 32. | विद्युत विकास स्वीकृत | 32. | Power Development | Voted | 51,86,08 | 189,06,93 | 240,93,01 |
| .. | *9,28,00* | .. | *9,28,00* | | भारित | | | *Charged* | .. | *14,10,00* | *14,10,00* |
| 55,18,86 | 118,48,60 | 46,02,09 | 167,07,00 | | जोड़ | | | TOTAL | 51,86,08 | 203,16,93 | 255,03,01 |
| 22,34,64 | 274,74,01 | 11.47,81 | 274,74,01 | 33. | कोयला और लिग्नाइट | 33. | Coal and Lignite . | Voted | 23,03,03 | 324,30,02 | 347,33,05 |
| | | | | | विदेश मंत्रालय | | MINISTRY OF EXTERNAL AFFAIRS | | | | |
| 95,11,14 | 10,75,00 | 107,69,44 | 10,75,00 | 34. | विदेश मंत्रालय स्वीकृत | 34. | Ministry of External Affairs . . . | Voted | 103,23,37 | 8,41,40 | 111,64,77 |
| *25* | .. | *25* | .. | | भारित | | | *Charged* | *25* | .. | *25* |
| 95,11,39 | 10,75,00 | 107,69,69 | 10,75,00 | | जोड़ | | | TOTAL | 103,23,62 | 8,41,40 | 111,65,02 |
| | | | | | वित्त मंत्रालय | | MINISTRY OF FINANCE | | | | |
| 33,79,41 | .. | 30,27,89 | .. | 35. | वित्त मंत्रालय स्वीकृत | 35. | Ministry of Finance | Voted | 30,84,13 | .. | 30,84,13 |
| *40* | .. | *40* | .. | | भारित | | | *Charged* | *40* | .. | *40* |
| 33,79,81 | .. | 30,28,29 | .. | | जोड़ | | | TOTAL | 30,84,53 | .. | 30,84,53 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान, Budget Estimate, 1976-77 | | संशोधित अनुमान, Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 17,92,93 | 1,84,25 | 20,67,64 | 1,55,80 | 36. | स्टाम्प | स्वीकृत | 36 | Stamps | Voted | 23,48,00 | 1,14,77 | 24,62,77 |
| 64,98,60 | .. | 58,85,00 | .. | 37. | लेखा परीक्षा | स्वीकृत | 37 | Audit | Voted | 29,25,00 | .. | 59,25,00 |
| *94,13* | .. | *94,18* | .. | | | भारित | | | *Charged* | *98,56* | .. | *98,56* |
| | | | | | | जोड़ | | | Total | 60,23,56 | .. | 60,23,56 |
| 65,92,73 | .. | 59,79,18 | .. | | | | | | | | | |
| 40,68,88 | 23,91,07 | 49,30,97 | 31,81,58 | 38. | करेंसी, सिक्का और टकसाल | निर्माण स्वीकृत | 38 | Currency, Coinage and Mint | Voted | 48,35,31 | 25,05,35 | 73,40,66 |
| .. | .. | .. | *5,60* | | | भारित | | | *Charged* | .. | .. | .. |
| | | | | | | जोड़ | | | TOTAL | 48,35,31 | 25,05,35 | 73,40,66 |
| 40,68,88 | 23,91,07 | 49,30 97 | 31,87,18 | | | | | | | | | |
| 63,00,00 | .. | 32,60,00 | .. | 39. | पेंशन | स्वीकृत | 39 | Pensions | Voted | 45,07,00 | .. | 45.07,00 |
| *40,00* | .. | *40,00* | .. | | | भारित | | | *Charged* | *43,00* | .. | *43,00* |
| | | | | | | जोड़ | | | TOTAL | 45,50,00 | .. | 45,50,00 |
| 63,40,00 | .. | 33,00,00 | .. | | | | | | | | | |
| 391,94,00 | .. | 513,20,51 | .. | 40. | राज्यों और संघ राज्य-क्षेत्रों की सरकारों को अन्तरण | स्वीकृत | 40 | Transfers to State and Union Territory Governments | Voted | 545,09,27 | .. | 545,09,27 |
| *1474,38,00* | *1217,14,00* | *1527,81,98* | *1250,96,16* | | | भारित | | | *Charged* | *1674,71,00* | *1511,48,80* | *3186,19,80* |
| | | | | | | जोड़ | | | TOTAL | 2219,80,27 | 1511,48,80 | 3731,29,07 |
| 1866,32,00 | 1217,14,00 | 20,41,02,49 | 1250,96,16 | | | | | | | | | |
| *1351,85,54* | .. | *1390,11,14* | .. | | विनियोग— ब्याज संदाय | भारित | | *Appropriation—Interest Payments* | *Charged* | *1600,25,22* | .. | *1600,25,22* |
| 170,55,96 | 209,61 33 | 185,09 86 | 247,00,52 | 41. | वित्त मंत्रालय का अन्य व्यय | स्वीकृत | 41 | Other Expenditure of the Ministry of Finance | Voted | 172,41,08 | 444,91,56 | 617,32,64 |
| *2,64* | .. | *93* | .. | | | भारित | | | *Charged* | *3,43* | .. | *3,43* |
| | | | | | | जोड़ | | | TOTAL | 172,44,51 | 444,91,56 | 617,36,07 |
| 170,58,60 | 209,61,33 | 185,10,79 | 247,00,52 | | | | | | | | | |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budegt Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से सम्बन्धित सेवा, प्रशासन या क्षेत्र | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | No. of Demand | Service, Administration or Area to which Demand relates | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| .. | 47,00,00 | .. | 75,85,00 | 42. | सरकारी सेवकों आदि को उधार | स्वीकृत | | | |
| | | | | | | Voted | .. | 58,00,00 | 58,00,00 |
| | | | | | विनियोग— | | | | |
| .. | *9671,01,58* | .. | *11175,01,58* | | ऋण की वापसी | भारित | | | |
| | | | | | *Appropriation— Repayment of Debt.* | *Charged* | .. | *10536,09,34* | *10536,09,34* |
| 5,51,73 | 83,51,83 | 6,96,11 | 107,17,46 | 43. | राजस्व और बैंकिंग विभाग | स्वीकृत | | | |
| | | | | | 43. Department of Revenue and Banking | Voted | 7,69,94 | 115,00,47 | 122,70,41 |
| .. | *4,00* | .. | *4,00* | | | भारित *Charged* | .. | *4,00* | *4,00* |
| 5,51 73 | 83,55,83 | 6,96,11 | 107,21,46 | | | जोड़ Total | 7,69,94 | 115,04,47 | 122,74,41 |
| 25,59,98 | .. | 24,91,34 | .. | 44. | सीमा शुल्क | स्वीकृत | | | |
| | | | | | 44. Customs . . | Voted | 27,50,80 | .. | 27,50,80 |
| *43* | .. | *43* | .. | | | भारित *Charged* | *43* | .. | *43* |
| 25,60,41 | .. | 24,91,77 | .. | | | जोड़ Total | 27,51,23 | .. | 27,51,23 |
| 42,85,00 | .. | 43,63,14 | .. | 45. | संघ उत्पाद शुल्क | स्वीकृत | | | |
| | | | | | 45. Union Excise Duties | Voted | 47,67,59 | .. | 47,67,59 |
| *83* | .. | *1,26* | .. | | | भारित *Charged* | *88* | .. | *88* |
| 42,85,83 | .. | 43,64,40 | .. | | | जोड़ Total | 47,68,47 | .. | 47,68,47 |
| 41,00,00 | .. | 42,99,85 | .. | 46. | आय पर कर सम्पदा शुल्क, धनकर और दानकर | स्वीकृत | | | |
| | | | | | 46. Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . . . | Voted | 44,32,81 | .. | 44,32,81 |
| 1,36 | .. | 2,16 | .. | | | भारित *Charged* | *2,16* | .. | *2,16* |
| 41,01,36 | .. | 43,02,01 | .. | | | जोड़ Total | 44,34,97 | .. | 44,34,97 |

(हजार रूपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate 1976-77 | | संशोधित अनुमान Revised Estimate 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| | | | | 47. | अफीम कारखाने और एल्केलाईड कारखाने | 47. | Opium and Alkaloid Factories . . | Voted | 30,12,55 | 73,49 | 30,86,04 |
| 25,50,00 | 67,37 | 26,38,63 | 46,33 | | स्वीकृत | | | | | | |
| *1* | .. | *1* | .. | | भारि | | | *Charged* | *1* | .. | *1* |
| 25,50,01 | 67,37 | 26,38,64 | 46,33 | | जोड़ | | | TOTAL | 30,12,56 | 73,49 | 30,86,05 |
| | | | | | स्वास्थ्य और परिवार कल्याण मंत्रालय | | MINISTRY OF HEALTH AND FAMILY WELFARE | | | | |
| 69,22 | .. | 77,66 | .. | 48. | स्वास्थ्य और परिवार कल्याण मंत्रालय | 48. | Ministry of Health and Family Welfare | Voted | 84,51 | .. | 84,51 |
| 88,68,09 | 43,34,20 | 98,85.63 | 52,29,66 | 49. | चिकित्सा और लोक स्वास्थ्य | 49. | Medical and Public Health . . . | Voted | 115,25,49 | 57,94,23 | 173,19,72 |
| .. | *1,00* | .. | *1,00* | | स्वीकृत भारित | | | *Charged* | .. | *3,00* | *3,00* |
| 88,68,09 | 43,35,20 | 98,85,63 | 52,30,66 | | जोड़ | | | TOTAL | 115,25,49 | 57,97,23 | 173,22,72 |
| 76,22,90 | 10,00 | 156,43,80 | 10,00 | 50. | परिवार कल्याण स्वीकृत | 50. | Family Welfare . | Voted | 107,53,34 | 14,00 | 107,67.34 |
| | | | | | गृह मंत्रालय | | MINISTRY OF HOME AFFAIRS | | | | |
| 2,16.63 | .. | 2,67,34 | .. | 51. | गृह मंत्रालय स्वीकृत | 51. | Ministry of Home Affairs . . . | Voted | 2,62,86 | .. | 2,62,86 |
| 1,26,42 | .. | 2,04,90 | .. | 52. | मंत्रिमंडल स्वीकृत | 52. | Cabinet . . . | Voted | 1,89,18 | .. | 1,89,18 |
| | | | | 53. | कार्मिक और प्रशासनिक सुधार विभाग | 53. | Department of Personnel and Administrative Reforms | | | | |
| 5,96,26 | 1,50 | 6,67,78 | .. | | स्वीकृत | | | Voted | 6,56,92 | .. | 6,56,92 |
| *5* | *25,00* | *5* | *1,04,00* | | भारित | | | *Charged* | *20* | *80,00* | *80,20* |
| 5,96,31 | 26,50 | 6,67,83 | 1,04,00 | | जोड़ | | | TOTAL | 6,57,12 | 80,00 | 7,37,12 |

(हजार रूपये)
(Amount in thousands of Rupees)

| बजट अनुमान, Budget Estimate, 1976-77 | | संशोधित अनुमान, Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 188,80,83 | 3,00,00 | 202,36,26 | 4,00,00 | 54. | पुलिस | स्वीकृत | 54. Police . . . | | Voted | 209,53,94 | 6,50,00 | 216,03,94 |
| *20* | *7,42,53* | *20* | *7,42,50* | | | भारित | | | *Charged* | *71* | *9,25,00* | *9,25,71* |
| 188,81,83 | 10,42,53 | 202,36,46 | 11,42,50 | | | जोड़ | | | TOTAL | 209,54,65 | 15,75,00 | 225,29,65 |
| 3,68,62 | .. | 3,57,19 | .. | 55. | जनगणना | स्वीकृत | 55. Census . . | | Voted | 3,80,38 | .. | 3,80,38 |
| 136,51,72 | 37,31,23 | 138,04,27 | 39,38,34 | 56. | गृह मंत्रालय का अन्य व्यय | | 56. Other Expenditure of the Ministry of Home Affairs . | | Voted | 156,52,48 | 56,18,75 | 212,71,23 |
| *57,69,93* | *69,18* | *57,42,43* | *61,14* | | | स्वीकृत भारित | | | *Charged* | *70,96,06* | *2,40,42* | *73,36,48* |
| 194,21,65 | 38,00,41 | 195,46,70 | 39,99,48 | | | जोड़ | | | TOTAL | 227,48,54 | 58,59,17 | 286,07,71 |
| 112,25,24 | 49,98,29 | 123,93,05 | 71,91,41 | 57. | दिल्ली | स्वीकृत | 57. Delhi . . | | Voted | 132,35,54 | 79,40,99 | 211,76,53 |
| *56,66* | *2,50,00* | *56,98* | *2,53,77* | | | भारित | | | *Charged* | *57,00* | *2,50,56* | *3,07,56* |
| 112,81,90 | 52,48,29 | 124,50,03 | 74,45,18 | | | जोड़ | | | TOTAL | 132,92,54 | 81,91,55 | 214,84 09 |
| 16,13,45 | 6,11,37 | 17,41,99 | 5,60,18 | 58. | चण्डीगढ़ | स्वीकृत | 58. Chandigarh . . | | Voted | 19,54,75 | 9,41,29 | 28,96,04 |
| *54,97* | *6,00* | *66,94* | *6,00* | | | भारित | | | *Charged* | *67,58* | *6,00* | *73,58* |
| 16,68,42 | 6,17,37 | 18,08,93 | 5,66,18 | | | जोड़ | | | TOTAL | 20,22,33 | 9,47,29 | 29,69,62 |
| 21,18,10 | 9,70,30 | 23,08,61 | 9,81,74 | 59. | अंडमान और निकोबार द्वीप समूह | स्वीकृत | 59. Andaman and Nicobar Islands . . | | Voted | 23,16,71 | 11,19,62 | 34,36,33 |
| 8 | .. | 8 | .. | | | भारित | | | *Charged* | *8* | .. | *8* |
| 21,18,18 | 9,70,30 | 23,08,69 | 9,81,74 | | | जोड़ | | | TOTAL | 23,16,79 | 11,19,62 | 34,36,41 |
| 1,88,66 | 1,35,65 | 1,98,11 | 83,21 | 60. | दादरा और नागर हवेली | स्वीकृत | 60. Dadra and Nagar Haveli . . . | | Voted | 2,36,88 | 2,10,13 | 4,47,01 |
| 3,18,81 | 1,08,30 | 4,72,68 | 1,25,99 | 61. | लक्षद्वीप | स्वीकृत | 61. Lakshadweep . | | Voted | 4,57,03 | 1,56,38 | 6,13,41 |

(हजार रुपए)
(Amount in thonsands of Rupees)

| बजट अनुमान, Budget Estimate, 1976-77 राजस्व Revenue | बजट अनुमान, Budget Estimate, 1976-77 पूंजी Capital | संशोधित अनुमान Revised Estimate, 1976-77 राजस्व Revenue | संशोधित अनुमान Revised Estimate, 1976-77 पूंजी Capital | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | Budget Estimate, 1977-78 राजस्व Revenue | Budget Estimate, 1977-78 पूंजी Capital | Budget Estimate, 1977-78 जोड Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | **उद्योग मंत्रालय** | | MINISTRY OF INDUSTRY | | | | |
| 3,06,76 | .. | 3,11,36 | .. | 62. | उद्योग मंत्रालय स्वीकृत | 62. | Ministry of Industry | Voted | 3,17,61 | .. | 3,17,61 |
| 20,80,16 | 147,62,52 | 20,80,39 | 178,52,76 | 63. | उद्योग स्वीकृत | 63. | Industries . | Voted | 23,86,06 | 227,79,68 | 251,65,74 |
| 30,62,56 | 33,35,58 | 31,15,64 | 34,79,56 | 64. | ग्राम और लघु उद्योग स्वीकृत | 64. | Village and Small Industries . . | Voted | 39,23,84 | 36,68,33 | 75,92,17 |
| *1,50,00* | *3,09,00* | *1,00,00* | *3,09,00* | | *भारित* | | | *Charged* | *1,50,00* | *5,20,00* | *6,70,00* |
| 32,12,56 | 36,44,58 | 32,15,64 | 37,88,56 | | जोड़ | | | TOTAL | 40,73,84 | 41,88,33 | 82,62,17 |
| | | | | | **सूचना और प्रसारण मंत्रालय** | | MINISTRY OF INFORMATION AND BROADCASTING | | | | |
| 42,94 | .. | 64,49 | .. | 65. | सूचना और प्रसारण मंत्रालय स्वीकृत | 65. | Ministry of Information and Broadcasting . . | Voted | 82,86 | .. | 82,86 |
| 14,87,87 | 1,15,50 | 18,27,88 | 1,01,05 | 66. | सूचना और प्रचार स्वीकृत | 66. | Information and Publicity . . | Voted | 18,47,31 | 82,70 | 19,30,01 |
| 40,39,39 | 21,34,13 | 58,04,08 | 20,54,27 | 67. | प्रसारण स्वीकृत | 67. | Broadcasting . | Voted | 57,88,13 | 23,38,76 | 81,26,89 |
| .. | .. | .. | *37* | | *भारित* | | | *Charged* | .. | .. | .. |
| 40,39,39 | 21,34,13 | 58,04,08 | 20,54,64 | | जोड़ | | | TOTAL | 57,88,13 | 23,38,76 | 81,26,89 |
| | | | | | **श्रम मंत्रालय** | | MINISTRY OF LABOUR | | | | |
| 72,00 | .. | 78,00 | .. | 68. | श्रम मंत्रालय स्वीकृत | 68. | Ministry of Labour | Voted | 85,00 | .. | 85,00 |
| 44,00,77 | 9,88 | 50,99,71 | 1,39 | 69. | श्रम और रोजगार स्वीकृत | 69. | Labour and Employment . . | Voted | 67,22,00 | 9,46 | 67,31,46 |
| *25* | .. | *25* | .. | | *भारित* | | | *Charged* | *25* | .. | *25* |
| 44,01,02 | 9,88 | 50,99,96 | 1,39 | | जोड़ | | | TOTAL | 67,22,25 | 9,46 | 67,31,71 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| | | | | | **विधि, न्याय और कम्पनी कार्य मंत्रालय** | | MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS | | | | |
| | | | | 70. | विधि, न्याय और कम्पनी कार्य मंत्रालय | 70. | Ministry of Law, Justice and Company affairs . | Voted | 13,30,80 | .. | 13,30,80 |
| 21,93,24 | .. | 20,43,50 | .. | | स्वीकृत | | | | | | |
| | | | | 71. | न्याय प्रशासन | 71. | Administration of Justice . . . | Voted | 37,67 | .. | 37,67 |
| 32,47 | .. | 32,47 | .. | | स्वीकृत | | | | | | |
| *62,06* | .. | *65,35* | .. | | भारित | | | *Charged* | *65,11* | .. | *65,11* |
| 94,53 | .. | 97,82 | .. | | जोड़ | | | TOTAL | 1,02,78 | .. | 1,02,78 |
| | | | | | **पैट्रोलियम मंत्रालय** | | MINISTRY OF PETROLEUM | | | | |
| | | | | 72. | पेट्रोलियम मंत्रालय | 72. | Ministry of Petroleum . . . | Voted | 64,48 | .. | 64,48 |
| 45,92 | .. | 62,61 | .. | | स्वीकृत | | | | | | |
| | | | | 73. | पेट्रोलियम और पेट्रो रसायन उद्योग | 73. | Petroleum and Petro-Chemical Industries . . . | Voted | 60,20,82 | 399,91,45 | 460,12,27 |
| 55,65,01 | 288,10,32 | 48,38,48 | 311,58,36 | | स्वीकृत | | | | | | |
| | | | | | **योजना मंत्रालय** | | MINISTRY OF PLANNING | | | | |
| 7,05 | .. | 7,05 | .. | 74. | योजना मंत्रालय स्वीकृत | 74. | Ministry of Planning | Voted | 8,10 | .. | 8,10 |
| 10,16,63 | .. | 10,16.39 | .. | 75. | सांख्यिकी स्वीकृत | 75. | Statistics . . | Voted | 13,05,59 | .. | 13,05,59 |
| 4,71,11 | .. | 4,62,68 | .. | 76. | योजना आयोग स्वीकृत | 76. | Planning Commission . . . | Voted | 5,15,35 | .. | 5,15,35 |
| | | | | 77. | विज्ञान और प्रौद्योगिक विभाग | 77. | Department of Science and Technology | Voted | 20,21,09 | 1,68,00 | 21,89,09 |
| 10,81,12 | 1,49,00 | 14,50,30 | 1,48,00 | | स्वीकृत | | | | | | |
| 17,77,89 | .. | 17,97,89 | .. | 78. | भारतीय सर्वेक्षण स्वीकृत | 78. | Survey of India . | Voted | 18,68,00 | .. | 18,68,00 |
| .. | .. | *25* | .. | | भारित | | | *Charged* | .. | .. | .. |
| 17,77,89 | .. | 17,98,14 | .. | | जोड़ | | | TOTAL | 18,68,00 | .. | 18,68,00 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| | | | | 79. | वैज्ञानिक और औद्योगिक अनुसंधान परिषद को अनुदान स्वीकृत | 79. | Grants to Council of Scientific and Industrial Research | Voted | 50,26,28 | .. | 50,26,28 |
| 44,43,87 | .. | 43,95,39 | .. | | | | | | | | |
| | | | | | **नौवहन और परिवहन मंत्रालय** | | MINISTRY OF SHIPPING AND TRANSPORT | | | | |
| 2,45,92 | .. | 2,75,72 | .. | 80. | नौवहन और परिवहन मंत्रालय स्वीकृत | 80. | Ministry of Shipping and Transport . | Voted | 2,97,71 | .. | 2,97,71 |
| .. | .. | 12 | .. | | **भारित** | | | *Charged* | .. | .. | .. |
| 2,45,92 | .. | 2,75,84 | .. | | जोड़ | | | TOTAL | 2,97,71 | .. | 2,97,71 |
| 80,66,54 | 82,80,82 | 85,43,02 | 83,73,72 | 81. | सड़कें स्वीकृत | 81. | Roads . . . | Voted | 88,42,96 | 90,54,12 | 178,97,08 |
| *10* | *9,42,00* | *1,32* | *8,44,36* | | **भारित** | | | *Charged* | *10* | *8,52,00* | *8,52,10* |
| 80,66,64 | 92,22,82 | 85,44,34 | 92,18,08 | | जोड़ | | | TOTAL | 88,43,06 | 99,06,12 | 187,49,18 |
| 24,90,80 | 207,12,43 | 29,78,60 | 225,30,18 | 82. | पत्तन, दीप स्तम्भ और नौवहन स्वीकृत | 82. | Ports, Lighthouses and Shipping . | Voted | 31,74,04 | 211,86,63 | 243,60,47 |
| *4* | *3,26,14* | *4* | *3,94,52* | | **भारित** | | | *Charged* | *4* | *2,02,00* | *2,02,04* |
| 24,90,84 | 210,38,57 | 29,78,64 | 229,24,70 | | जोड़ | | | TOTAL | 31,74,08 | 213,88,63 | 245,62,71 |
| 1,07,44 | 13,05,43 | 92,59 | 9,61,64 | 83. | सड़कें और अन्तर्देशीय जल स्वीकृत | 83. | Road and Inland Water Transport . | Voted | 62,35 | 6,83,92 | 7,46,27 |
| .. | *2,19,00* | .. | *2,85,75* | | परिवहन **भारित** | | | *Charged* | .. | *1,27,00* | *1,27,00* |
| 1,07,44 | 15,24,43 | 92,59 | 12,47,49 | | जोड़ | | | TOTAL | 62,35 | 8,10,92 | 8,73,27 |
| | | | | | **इस्पात और खान मंत्रालय** | | MINISTRY OF STEEL AND MINES | | | | |
| 52,85,29 | 414,88,50 | 55,73,37 | 397,22,51 | 84. | इस्पात विभाग स्वीकृत | 84. | Department of Steel | Voted | 78,93,13 | 513,77,37 | 592,70,50 |
| .. | *2,00,00* | .. | *2,00,00* | | **भारित** | | | *Charged* | .. | *3,00,00* | *3,00,00* |
| 52,85,29 | 416,88,50 | 55,73,37 | 399,22,51 | | जोड़ | | | TOTAL | 78,93,13 | 516,77,37 | 595,70,50 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 28,50 | .. | 31,90 | .. | | 85. खान विभाग | 85. | Department of Mines | Voted | 32,00 | .. | 32,00 |
| 36,05,61 | 100,23,14 | 35,62,35 | 105,16,09 | | 86. खान और खनिज स्वीकृत | 86. | Mines and Minerals | Voted | 41,52,40 | 65,47,00 | 106,99,40 |
| .. | .. | *4* | .. | | भारित | | | *Charged* | *2* | *20,00* | *20,02* |
| 36,05,61 | 100,23,14 | 35,62,39 | 105,16,09 | | जोड़ | | | TOTAL | 41,52,42 | 65,67,00 | 107,19,42 |
| | | | | | पूर्ति और पुनर्वास मंत्रालय | | MINISTRY OF SUPPLY AND REHABILITATION | | | | |
| 23,36 | .. | 23,36 | .. | | 87. पूर्ति विभाग स्वीकृत | 87. | Department of Supply | Voted | 24,42 | .. | 24,42 |
| 7,98,36 | .. | 7,27,97 | .. | | 88. पूर्ति और निपटान स्वीकृत | 88. | Supplies and Disposals | Voted | 7,60,73 | .. | 7,60,73 |
| 24,45,86 | 9,46,77 | 25,21,53 | 8,88,81 | | 89. पुनर्वास विभाग स्वीकृत | 89. | Department of Rehabilitation | Voted | 25,12,75 | 9,43,29 | 34,56,04 |
| *1,15* | *7,83,33* | *75* | *9,83,27* | | भारित | | | *Charged* | *85* | *8,93,90* | *8,94,75* |
| 24,47,01 | 17,30,10 | 25,22,28 | 18,72,08 | | जोड़ | | | TOTAL | 25,13,60 | 18,37,19 | 43,50,79 |
| | | | | | पर्यटन और नागर विमानन मंत्रालय | | MINISTRY OF TOURISM AND CIVIL AVIATION | | | | |
| 47,74 | .. | 46,68 | .. | | 90. पर्यटन और नागर विमानन मंत्रालय स्वीकृत | 90. | Ministry of Tourism and Civil Aviation | Voted | 56,10 | .. | 56,10 |
| 11,27,32 | 2,03,20 | 11,14,85 | 1,49,73 | | 91. मौसम विज्ञान स्वीकृत | 91. | Meteorology | Voted | 16,80,78 | 3,55,00 | 20,35,78 |
| 26,81,03 | 25,42,82 | 26,20,96 | 21,89,87 | | 92. विमानन स्वीकृत | 92. | Aviation | Voted | 23,11,03 | 32,44,56 | 55,55,59 |
| .. | *10,00* | *2* | *7,17* | | भारित | | | *Charged* | *50* | *9,00* | *9,50* |
| 26,81,03 | 25,52,82 | 26,20,98 | 21,97,04 | | जोड़ | | | TOTAL | 23,11,53 | 32,53,56 | 55,65,09 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान, Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 3,85,89 | 4,27,40 | 4,09,94 | 4,27,40 | 93. | पर्यटन स्वीकृत | 93. | Tourism . . | Voted | 4,64,45 | 5,35,02 | 9,99,47 |
| | | | | | **निर्माण और आवास मंत्रालय** | | MINISTRY OF WORKS AND HOUSING | | | | |
| 59,30 | .. | 1,08,05 | .. | 94. | निर्माण और आवास मंत्रालय स्वीकृत | 94. | Ministry of Works and Housing . | Voted | 1,25,41 | .. | 1,25,41 |
| 57,06,42 | 14,75,16 | 66,53,58 | 16,36,96 | 95. | लोक निर्माण स्वीकृत | 95. | Public Works . | Voted | 64,48,66 | 25,37,49 | 89,86,15 |
| *21* | *10,00* | *38* | *9,21* | | भारित | | | *Charged* | *21* | *10,00* | *10,21* |
| 57,06,63 | 14,85,16 | 66,53,96 | 16,46,17 | | जोड़ | | | TOTAL | 64,48,87 | 25,47,49 | 89,96,36 |
| 1,33,35 | .. | 1,32,29 | .. | 96. | जल पूर्ति और मल निकासी स्वीकृत | 96. | Water Supply and Sewerage . . | Voted | 43,01,11 | .. | 43,01,11 |
| 10,10,44 | 20,27,28 | 12,44,94 | 18,07,96 | 97. | आवास और नगर विकास स्वीकृत | 97. | Housing and Urban Development . | Voted | 13,17,66 | 31,32,24 | 44,49,90 |
| *62,56* | *31,66,00* | *66,56* | *31,86,51* | | भारित | | | *Charged* | *67,41* | *48,45,57* | *49,12,98* |
| 10,73,00 | 51,93,28 | 13,11,50 | 49,94,47 | | जोड़ | | | TOTAL | 13,85,07 | 79,77,81 | 93,62,88 |
| 28,57,31 | .. | 28,72,19 | .. | 98. | लेखन सामग्री और मुद्रण स्वीकृत | 98. | Stationery and Printing . . . | Voted | 31,55,19 | .. | 31,55,19 |
| *4* | .. | *4* | .. | | भारित | | | *Charged* | *4* | .. | *4* |
| 28,57,35 | .. | 28,72,23 | .. | | जोड़ | | | TOTAL | 31,55,23 | .. | 31,55,23 |
| | | | | | **परमाणु ऊर्जा विभाग** | | DEPARTMENT OF ATOMIC ENERGY | | | | |
| 44,02 | .. | 45,02 | .. | 99. | परमाणु ऊर्जा विभाग स्वीकृत | 99. | Department of Atomic Energy . . | Voted | 50,87 | .. | 50,87 |
| 53,59,98 | 94,52,77 | 56,45,39 | 87,37,89 | 100. | परमाणु ऊर्जा अनुसंधान, विकास और औद्योगिक परियोजनाएं स्वीकृत | 100. | Atomic Energy Research, Development and Industrial Projects . . | Voted | 65,87,11 | 93,64,22 | 159,51,33 |

(हजार रुपए)
(Amount in thousands of Rupees)

| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या, | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंज. Capital | जोड़ Total |
| 38,52,30 | 55,13,59 | 35,11,61 | 51,52,14 | 101. | न्यूक्लीय विद्युत स्कीमें स्वीकृत | 101. | Nuclear Power Schemes | Voted | 40,45,66 | 53,10,68 | 93,56,34 |
| .. | .. | .. | *26,00* | | भारित | | | *Charged* | .. | .. | .. |
| 38,52,30 | 55,13,59 | 35,11,61 | 51,78,14 | | जोड़ | | | TOTAL | 40,45,66 | 53,10,68 | 93,56,34 |
| | | | | | संस्कृति विभाग | | DEPARTMENT OF CULTURE | | | | |
| 7,52,61 | .. | 7,29,70 | .. | 102. | संस्कृति विभाग स्वीकृत | 102. | Department of Culture | Voted | 8,95,98 | .. | 8,95,98 |
| 6,05,09 | .. | 5,86,99 | .. | 103. | पुरातत्व स्वीकृत | 103. | Archaeology | Voted | 6,79,99 | .. | 6,79,99 |
| | | | | | इलेक्ट्रोनिक्स विभाग | | DEPARTMENT OF ELECTRONICS | | | | |
| 7,75,72 | 2,22,50 | 6,90,15 | 1,67,50 | 104. | इलेक्ट्रोनिक्स विभाग स्वीकृत | 104. | Department of Electronics | Voted | 8,47,00 | 4,45,28 | 12,92,28 |
| | | | | | अन्तरिक्ष विभाग | | DEPARTMENT OF SPACE | | | | |
| 33,71,25 | 7,43,00 | 33,71,00 | 7,43,00 | 105. | अन्तरिक्ष विभाग स्वीकृत | 105. | Department of Space | Voted | 38,99,17 | 7,03,83 | 46,03,00 |
| | | | | | संसद, संसदीय कार्य विभाग राष्ट्रपति और उप-राष्ट्रपति, के सचिवालय और संघ लोक सेवा आयोग | | PARLIAMENT, DEPARTMENT OF PARLIAMENTARY AFFAIRS, SECRETARIATS OF THE PRESIDENT AND VICE-PRESIDENT AND UNION PUBLIC SERVICE COMMISSION | | | | |
| 4,45,33 | .. | 4,23,63 | .. | 106. | लोक सभा स्वीकृत | 106. | Lok Sabha | Voted | 4,56,45 | .. | 4,56,45 |
| *1,04* | .. | *1,18* | .. | | भारित | | | *Charged* | *1,18* | .. | *1,18* |
| 4,46,37 | .. | 4,24,81 | .. | | जोड़ | | | TOTAL | 4,57,63 | .. | 4,57,63 |
| 1,85,58 | .. | 1,82,65 | .. | 107. | राज्य सभा स्वीकृत | 107. | Rajya Sabha | Voted | 1,96,36 | .. | 1,96,36 |
| *95* | .. | *1,15* | .. | | भारित | | | *Charged* | *1,15* | .. | *1,15* |
| 1,86,53 | .. | 1,83,80 | .. | | जोड़ | | | TOTAL | 1,97,51 | .. | 1,97,51 |

(हजार रुपए)
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| बजट अनुमान Budget Estimate, 1976-77 | | संशोधित अनुमान Revised Estimate, 1976-77 | | मांग संख्या | मांग से संबंधित सेवा, प्रशासन या क्षेत्र | No. of Demand | Service, Administration or Area to which Demand relates | | बजट अनुमान, Budget Estimate, 1977-78 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| राजस्व Revenue | पूंजी Capital | राजस्व Revenue | पूंजी Capital | | | | | | राजस्व Revenue | पूंजी Capital | जोड़ Total |
| 19,72 | .. | 19,62 | .. | 108. | संसदीय कार्य विभाग स्वीकृत | 108. | Department of Parliamentary Affairs . . . | Voted | 19,30 | .. | 19,30 |
| *67,67* | .. | *68,90* | .. | | विनियोग—राष्ट्रपति का कर्मचारी वृन्द गृह, और भत्ते भारित | | *Appropriation—Staff Household and Allowances of the President* | *Charged* | *70,06* | .. | *70,06* |
| 5,72 | .. | 5,40 | .. | 109. | उप-राष्ट्रपति का सचिवालय स्वीकृत | 109. | Secretariat of the Vice President . | Voted | 5,63 | .. | 5,63 |
| 1,90,10 | .. | 2,03,48 | .. | | विनियोग—संघ लोक सेवा आयोग भारित | | *Appropriation—Union Public Service Commission . .* | *Charged* | *2,10,49* | .. | *2,10,49* |
| 6794,48,67 | 4480,89,96 | 7662,49,56 | 4673,13,96 | | स्वीकृत | | | Voted | 8354,69,07 | 5223,76,18 | 13578,45,25 |
| *2891,94,02* | *11078,29,99* | *2983,25,97* | *12648,84,24* | | भारित | | | *Charged* | *3354,48,23* | *12291 29,43* | *15645,77.66* |
| 9686,42,69 | 15559,19,95 | 10645,75,53 | 17321,98,20 | | जोड़ | | | TOTAL | 11709,17,30 | 17515,05,61 | 29224,22,91 |
| 11392,67,48 | 14951,05,90 | 12361,56,80 | 16804,51,77 | | (क) बजट विवरण में दिखाया गया व्यय | | (a) Expenditure shown in the Budget Statement . . . | | 13558,51,99 | 16616,99,51 | 30175,51,50 |
| 257,90,88 | 867,64,05 | 281,14,06 | 776,16,43 | | वसूलियों की रकम जिसे खातों में व्यय में से घटा दिया जाता है | | Amount of recoveries shown in reduction of Expenditure. . | | 270,46,21 | 1203,01,10 | 1473,47,31 |
| 11650,58,36 | 15818,69,95 | 12642,70,86 | 17580,68,20 | | जोड़ | | | TOTAL | 13828,98,20 | 17820,00,61 | 31648,98,81 |
| 1964,15,67 | 259,50,00 | 1996,95,33 | 258,70,00 | | घटाइए—रेलवे व्यय | | Deduct—Railway Expenditure . . | | 2119,80,90 | 304,95,00 | 2424,75,90 |
| 9686,42,69 | 15559,19,95 | 10645,75,53 | 17321,98,20 | | जोड़ | | | TOTAL | 11709,17,30 | 17515,05,61 | 29224,22,91 |

# The Appropriation (No. 2) Act, 1977

रजिस्ट्री सं० डी-(डी)-72 REGISTERED No. D-(D)-72

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II—खण्ड 1
PART II—Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 37] नई दिल्ली, शनिवार, जुलाई 23, 1977/श्रावण 1, 1899
No. 37] NEW DELHI, SATURDAY, JULY 23, 1977/SRAVANA 1, 1899

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation

## MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

*New Delhi, the 23rd July, 1977/Sravana 1, 1899 (Saka)*

The following Act of Parliament received the assent of the Vice-President acting as President on the 23rd July, 1977, and is hereby published for general information:—

## THE APPROPRIATION (No. 2) ACT, 1977

No. 22 OF 1977

[23rd July, 1977]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 1977-78.

BE it enacted by Parliament in the Twenty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 2) Act, 1977. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1977] to the sum of twenty-nine thousand two hundred and twenty-four crores, twenty-two lakhs and ninety-one thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78 in respect of the services specified in column 2 of the Schedule. Issue of Rs. 29224, 22,91,000 out of the Consolidated Fund of India for the year 1977-78.

1 of 1977.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Construction of references to Ministries and Departments in the Schedule.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 11th June, 1977, and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

## THE SCHEDULE

(*See* sections 2, 3 and 4)

| 1 | 2 | | 3 | | |
|---|---|---|---|---|---|
| No. of Vote | Services and purposes | | Sums not exceeding | | |
| | | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | Rs. | Rs. |
| 1 | Department of Agriculture | Revenue | 2,47,23,000 | *10,000* | 2,47,33,000 |
| 2 | Agriculture | Revenue | 198,56,26,000 | .. | 198,56,26,000 |
| | | Capital | 446,40,32,000 | *83,89,52,000* | 530,29,84,000 |
| 3 | Fisheries | Revenue | 22,44,34,000 | .. | 22,44,34,000 |
| | | Capital | 13,77,21,000 | *26,40,000* | 14,03,61,000 |
| 4 | Animal Husbandry and Dairy Development | Revenue | 54,56,68,000 | *10,000* | 54,56,78,000 |
| | | Capital | 10,07,60,000 | *1,16,07,000* | 11,23,67,000 |
| 5 | Forest | Revenue | 21,38,55,000 | .. | 21,38,55,000 |
| | | Capital | 2,40,00,000 | *4,48,00,000* | 6,88,00,000 |
| 6 | Department of Food | Revenue | 585,08,37,000 | *10,000* | 585,08,47,000 |
| | | Capital | 42,95,83,000 | *29,30,000* | 43,25,13,000 |
| 7 | Department of Rural Development | Revenue | 151,65,90,000 | *5,000* | 151,65,95,000 |
| | | Capital | 17,54,21,000 | *4,10,00,000* | 21,64,21,000 |
| 8 | Department of Agricultural Research and Education | Revenue | 7,64,000 | .. | 7,64,000 |
| 9 | Payments to Indian Council of Agricultural Research | Revenue | 56,89,25,000 | .. | 56,89,25,000 |
| 10 | Department of Irrigation | Revenue | 23,69,02,000 | .. | 23,69,02,000 |
| | | Capital | 7,41,76,000 | *16,10,00,000* | 23,51,76,000 |
| 11 | Ministry of Chemicals and Fertilizers | Revenue | 43,06,000 | .. | 43,06,000 |
| 12 | Chemicals and Fertilizers Industries | Revenue | 75,000 | .. | 75,000 |
| | | Capital | 454,38,91,000 | .. | 454,38,91,000 |
| 13 | Ministry of Civil Supplies and Co-operation | Revenue | 36,80,000 | .. | 36,80,000 |
| 14 | Civil Supplies and Co-operation | Revenue | 22,85,22,000 | .. | 22,85,22,000 |
| | | Capital | 21,40,48,000 | *2,56,40,000* | 23,96,88,000 |
| 15 | Ministry of Commerce | Revenue | 1,45,51,000 | .. | 1,45,51,000 |
| 16 | Foreign Trade and Export Production | Revenue | 409,20,29,000 | .. | 409,20,29,000 |
| | | Capital | 283,42,31,000 | *18,60,00,000* | 302,02,31,000 |

| 1 | 2 | | 3 | | |
|---|---|---|---|---|---|
| No. of Vote | Services and purposes | | Sums not exceeding | | |
| | | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | Rs. | Rs. |
| 17 | Ministry of Communications | Revenue | 1,63,02,000 | .. | 1,63,02,000 |
| | | Capital | 11,82,00,000 | .. | 11,82,00,000 |
| 18 | Overseas Communications Service | Revenue | 10,77,31,000 | .. | 10,77,31,000 |
| | | Capital | 8,50,35,000 | 10,000 | 8,50,45,000 |
| 19 | Posts and Telegraphs — Working Expenses | Revenue | 611,07,33,000 | 50,000 | 611,07,83,000 |
| 20 | Posts and Telegraphs—Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues | Revenue | 163,68,66,000 | .. | 163,68,66,000 |
| 21 | Capital Outlay on Posts and Telegraphs | Capital | 346,58,00,000 | .. | 346,58,00,000 |
| 22 | Ministry of Defence | Revenue | 72,75,13,000 | .. | 72,75,13,000 |
| | | Capital | 45,50,05,000 | 65,99,000 | 46,16,04,000 |
| 23 | Defence Services—Army | Revenue | 1782,93,42,000 | 9,80,000 | 1783,03,22,000 |
| 24 | Defence Services—Navy | Revenue | 187,54,94,000 | 1,50,000 | 187,56,44,000 |
| 25 | Defence Services—Air Force | Revenue | 566,04,70,000 | 1,50,000 | 566,06,20,000 |
| 26 | Defence Services—Pensions | Revenue | 111,45,05,000 | 20,000 | 111,45,25,000 |
| 27 | Capital Outlay on Defence Services | Capital | 275,08,03,000 | 30,00,000 | 275,38,03,000 |
| 28 | Department of Education | Revenue | 1,57,59,000 | .. | 1,57,59,000 |
| 29 | Education | Revenue | 182,67,34,000 | .. | 182,67,34,000 |
| | | Capital | 80,71,000 | 4,31,06,000 | 5,11,77,000 |
| 30 | Department of Social Welfare | Revenue | 17,68,09,000 | .. | 17,68,09,000 |
| 31 | Ministry of Energy | Revenue | 68,26,000 | .. | 68,26,000 |
| 32 | Power Development | Revenue | 51,86,08,000 | .. | 51,86,08,000 |
| | | Capital | 189,06,93,000 | 14,10,00,000 | 203,16,93,000 |
| 33 | Coal and Lignite | Revenue | 23,03,03,000 | .. | 23,03,03,000 |
| | | Capital | 324,30,02,000 | .. | 324,30,02,000 |
| 34 | Ministry of External Affairs | Revenue | 103,23,37,000 | 25,000 | 103,23,62,000 |
| | | Capital | 8,41,40,000 | .. | 8,41,40,000 |
| 35 | Ministry of Finance | Revenue | 30,84,13,000 | 40,000 | 30,84,53,000 |
| 36 | Stamps | Revenue | 23,48,00,000 | .. | 23,48,00,000 |
| | | Capital | 1,14,77,000 | .. | 1,14,77,000 |

| 1 | 2 | | 3 | | |
|---|---|---|---|---|---|
| No. of Vote | Services and purposes | | Sums not exceeding | | |
| | | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | Rs. | Rs. |
| 37 | Audit . . . | Revenue | 59,25,00,000 | 98,56,000 | 60,23,56,000 |
| 38 | Currency, Coinage and Mint . . | Revenue | 48,35,31,000 | .. | 48,35,31,000 |
| | | Capital | 25,05,35,000 | .. | 25,05,35,000 |
| 39 | Pensions . . | Revenue | 45,07,00,000 | 43,00,000 | 45,50,00,000 |
| 40 | Transfers to State and Union Territory Governments . | Revenue | 545,09,27,000 | 1674,71,00,000 | 2219,80,27,000 |
| | | Capital | .. | 1511,48,80,000 | 1511,48,80,000 |
| | CHARGED— | | | | |
| | *Interest Payments* . | Revenue | .. | 1600,25,22,000 | 1600,25,22,000 |
| 41 | Other Expenditure of the Ministry of Finance . . | Revenue | 172,41,08,000 | 3,43,000 | 172,44,51,000 |
| | | Capital | 444,91,56,000 | .. | 444,91,56,000 |
| 42 | Loans to Government Servants, etc. | Capital | 58,00,00,000 | .. | 58,00,00,000 |
| | CHARGED— | | | | |
| | *Repayment of Debt* . | Capital | .. | 10536,09,34,000 | 10536,09,34,000 |
| 43 | Department of Revenue and Banking . | Revenue | 7,69,94,000 | .. | 7,69,94,000 |
| | | Capital | 115,00,47,000 | 4,00,000 | 115,04,47,000 |
| 44 | Customs . . | Revenue | 27,50,80,000 | 43,000 | 27,51,23,000 |
| 45 | Union Excise Duties | Revenue | 47,67,59,000 | 88,000 | 47,68,47,000 |
| 46 | Taxes on Income, Estate Duty, Wealth Tax and Gift Tax . | Revenue | 44,32,81,000 | 2,16,000 | 44,34,97,000 |
| 47 | Opium and Alkaloid Factories . . | Revenue | 30,12,55,000 | 1,000 | 30,12,56,000 |
| | | Capital | 73,49,000 | .. | 73,49,000 |
| 48 | Ministry of Health and Family Welfare . | Revenue | 84,51,000 | .. | 84,51,000 |
| 49 | Medical and Public Health . . | Revenue | 115,25,49,000 | .. | 115,25,49,000 |
| | | Capital | 57,94,23,000 | 3,00,000 | 57,97,23,000 |
| 50 | Family Welfare . | Revenue | 107,53,34,000 | .. | [107,53,34,000 |
| | | Capital | 14,00,000 | .. | 14,00,000 |
| 51 | Ministry of Home Affairs . . | Revenue | 2,62,86,000 | .. | 2,62,86,000 |
| 52 | Cabinet . . | Revenue | 1,89,18,000 | .. | 1,89,18,000 |
| 53 | Department of Personnel and Administrative Reforms | Revenue | 6,56,92,000 | 20,000 | 6,57,12,000 |
| | | Capital | .. | 80,00,000 | 80,00,000 |
| 54 | Police . . . | Revenue | 209,53,94,000 | 71,000 | 209,54,65,000 |
| | | Capital | 6,50,00,000 | 9,25,00,000 | 15,75,00,000 |
| 55 | Census . . . | Revenue | 3,80,38,000 | .. | 3,80,38,000 |

| 1 | 2 | | 3 | | |
|---|---|---|---|---|---|
| No. of Vote | Services and purposes | | Sums not exceeding | | |
| | | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | Rs. | Rs. |
| 56 | Other Expenditure of the Ministry of Home Affairs. | Revenue | 156,52,48,000 | 70,96,06,000 | 227,48,54,000 |
| | | Capital | 56,18,75,000 | 2,40,42,000 | 58,59,17,000 |
| 57 | Delhi | Revenue | 132,35,54,000 | 57,00,000 | 132,92,54,000 |
| | | Capital | 79,40,99,000 | 2,50,56,000 | 81,91,55,000 |
| 58 | Chandigarh | Revenue | 19,54,75,000 | 67,58,000 | 20,22,33,000 |
| | | Capital | 9,41,29,000 | 6,00,000 | 9,47,29,000 |
| 59 | Andaman and Nicobar Islands | Revenue | 23,16,71,000 | 8,000 | 23,16,79,000 |
| | | Capital | 11,19,62,000 | .. | 11,19,62,000 |
| 60 | Dadra and Nagar Haveli | Revenue | 2,36,88,000 | .. | 2,36,88,000 |
| | | Capital | 2,10,13,000 | .. | 2,10,13,000 |
| 61 | Lakshadweep | Revenue | 4,57,03,000 | .. | 4,57,03,000 |
| | | Capital | 1,56,38,000 | .. | 1,56,38,000 |
| 62 | Ministry of Industry | Revenue | 3,17,61,000 | .. | 3,17,61,000 |
| 63 | Industries | Revenue | 23,86,06,000 | .. | 23,86,06,000 |
| | | Capital | 227,79,68,000 | .. | 227,79,68,000 |
| 64 | Village and Small Industries | Revenue | 39,23,84,000 | 1,50,00,000 | 40,73,84,000 |
| | | Capital | 36,68,33,000 | 5,20,00,000 | 41,88,33,000 |
| 65 | Ministry of Information and Broadcasting | Revenue | 82,86,000 | .. | 82,86,000 |
| 66 | Information and Publicity | Revenue | 18,47,31,000 | .. | 18,47,31,000 |
| | | Capital | 82,70,000 | .. | 82,70,000 |
| 67 | Broadcasting | Revenue | 57,88,13,000 | .. | 57,88,13,000 |
| | | Capital | 23,38,76,000 | .. | 23,38,76,000 |
| 68 | Ministry of Labour | Revenue | 85,00,000 | .. | 85,00,000 |
| 69 | Labour and Employment | Revenue | 67,22,00,000 | 25,000 | 67,22,25,000 |
| | | Capital | 9,46,000 | .. | 9,46,000 |
| 70 | Ministry of Law, Justice and Company Affairs | Revenue | 13,30,80,000 | .. | 13,30,80,000 |
| 71 | Administration of Justice | Revenue | 37,67,000 | 65,11,000 | 1,02,78,000 |
| 72 | Ministry of Petroleum | Revenue | 64,48,000 | .. | 64,48,000 |
| 73 | Petroleum and Petro-Chemicals Industries | Revenue | 60,20,82,000 | .. | 60,20,82,000 |
| | | Capital | 399,91,45,000 | .. | 399,91,45,000 |
| 74 | Ministry of Planning | Revenue | 8,10,000 | .. | 8,10,000 |
| 75 | Statistics | Revenue | 13,05,59,000 | .. | 13,05,59,000 |
| 76 | Planning Commission | Revenue | 5,15,35,000 | .. | 5,15,35,000 |

| 1 | 2 | | 3 | | |
|---|---|---|---|---|---|
| | | | Sums not exceeding | | |
| No. of Vote | Services and purposes | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | Rs. | Rs. |
| 77 | Department of Science and Technology | Revenue | 20,21,09,000 | .. | 20,21,09,000 |
| | | Capital | 1,68,00,000 | .. | 1,68,00,000 |
| 78 | Survey of India | Revenue | 18,68,00,000 | .. | 18,68,00,000 |
| 79 | Grants to Council of Scientific and Industrial Research | Revenue | 50,26,28,000 | .. | 50,26,28,000 |
| 80 | Ministry of Shipping and Transport | Revenue | 2,97,71,000 | .. | 2,97,71,000 |
| 81 | Roads | Revenue | 88,42,96,000 | 10,000 | 88,43,06,000 |
| | | Capital | 90,54,12,000 | 8,52,00,000 | 99,06,12,000 |
| 82 | Ports, Lighthouses and Shipping | Revenue | 31,74,04,000 | 4,000 | 31,74,08,000 |
| | | Capital | 211,86,63,000 | 2,02,00,000 | 213,88,63,000 |
| 83 | Road and Inland Water Transport | Revenue | 62,35,000 | .. | 62,35,000 |
| | | Capital | 6,83,92,000 | 1,27,00,000 | 8,10,92,000 |
| 84 | Department of Steel | Revenue | 78,93,13,000 | .. | 78,93,13,000 |
| | | Capital | 513,77,37,000 | 3,00,00,000 | 516,77,37,000 |
| 85 | Department of Mines | Revenue | 32,00,000 | .. | 32,00,000 |
| 86 | Mines and Minerals | Revenue | 41,52,40,000 | 2,000 | 41,52,42,000 |
| | | Capital | 65,47,00,000 | 20,00,000 | 65,67,00,000 |
| 87 | Department of Supply | Revenue | 24,42,000 | .. | 24,42,000 |
| 88 | Supplies and Disposals | Revenue | 7,60,73,000 | .. | 7,60,73,000 |
| 89 | Department of Rehabilitation | Revenue | 25,12,75,000 | 85,000 | 25,13,60,000 |
| | | Capital | 9,43,29,000 | 8,93,90,000 | 18,37,19,000 |
| 90 | Ministry of Tourism and Civil Aviation | Revenue | 56,10,000 | .. | 56,10,000 |
| 91 | Meteorology | Revenue | 16,80,78,000 | .. | 16,80,78,000 |
| | | Capital | 3,55,00,000 | .. | 3,55,00,000 |
| 92 | Aviation | Revenue | 23,11,03,000 | 50,000 | 23,11,53,000 |
| | | Capital | 32,44,56,000 | 9,00,000 | 32,53,56,000 |
| 93 | Tourism | Revenue | 4,64,45,000 | .. | 4,64,45,000 |
| | | Capital | 5,35,02,000 | .. | 5,35,02,000 |
| 94 | Ministry of Works and Housing | Revenue | 1,25,41,000 | .. | 1,25,41,000 |
| 95 | Public Works | Revenue | 64,48,66,000 | 21,000 | 64,48,87,000 |
| | | Capital | 25,37,49,000 | 10,00,000 | 25,47,49,000 |
| 96 | Water Supply and Sewerage | Revenue | 43,01,11,000 | .. | 43,01,11,000 |
| 97 | Housing and Urban Development | Revenue | 13,17,66,000 | 67,41,000 | 13,85,07,000 |
| | | Capital | 31,32,24,000 | 48,45,57,000 | 79,77,81,000 |

| 1 | 2 | | 3 | | |
|---|---|---|---|---|---|
| | | | Sums not exceeding | | |
| No. of Vote | Services and purposes | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | | Rs. | Rs. | Rs. |
| 98 | Stationery and Printing . . . | Revenue | 31,55,19,000 | 4,000 | 31,55,23,000 |
| 99 | Department of Atomic Energy . . | Revenue | 50,87,000 | .. | 50,87,000 |
| 100 | Atomic Energy Research, Development and Industrial Projects . | Revenue | 65,87,11,000 | .. | 65,87,11,000 |
| | | Capital | 93,64,22,000 | .. | 93,64,22,000 |
| 101 | Nuclear Power Schemes . . | Revenue | 40,45,66,000 | .. | 40,45,66,000 |
| | | Capital | 53,10,68,000 | .. | 53,10,68,000 |
| 102 | Department of Culture . . | Revenue | 8,95,98,000 | .. | 8,95,98,000 |
| 103 | Archaeology . . | Revenue | 6,79,99,000 | .. | 6,79,99,000 |
| 104 | Department of Electronics . . | Revenue | 8,47,00,000 | .. | 8,47,00,000 |
| | | Capital | 4,45,28,000 | .. | 4,45,28,000 |
| 105 | Department of Space | Revenue | 38,99,17,000 | .. | 38,99,17,000 |
| | | Capital | 7,03,83,000 | .. | 7,03,83,000 |
| 106 | Lok Sabha . . | Revenue | 4,56,45,000 | 1,18,000 | 4,57,63,000 |
| 107 | Rajya Sabha . . | Revenue | 1,96,36,000 | 1,15,000 | 1,97,51,000 |
| 108 | Department of Parliamentary Affairs | Revenue | 19,30,000 | .. | 19,30,000 |
| | CHARGED—*Staff, Household and Allowances of the President* . | Revenue | .. | 70,06,000 | 70,06,000 |
| 109 | Secretariat of the Vice-President . | Revenue | 5,63,000 | .. | 5,63,000 |
| | CHARGED—*Union Public Service Commission* . . | Revenue | .. | 2,10,49,000 | 2,10,49,000 |
| | TOTAL . | | 13578,45,25,000 | 15645,77,66,000 | 29224,22,91,000 |

K. K. SUNDARAM,
*Secy. to the Govt. of India.*

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# Plan Budget for 1977-78

# आयोजना बजट

# PLAN BUDGET

FOR

## 1977-78

( जून JUNE 1977)

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय
(बजट प्रभाग)
MINISTRY OF FINANCE
(Budget Division)

# आयोजना बजट

# PLAN BUDGET

# आयोजना बजट
# PLAN BUDGET
# 1977-78

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# आयोजना बजट, 1977-78

## प्रस्तावना

इस पुस्तिका में 1977–78 की केन्द्रीय आयोजना की बड़ी-बड़ी परियोजनाओं, कार्यक्रमों और स्कीमों के लिए बजट में की गई व्यवस्थाओं का ब्यौरा दिया गया है। जहां कहीं संभव हो सका है इन परियोजनाओं आदि के वास्तविक लक्ष्यों और सफलताओं का भी उल्लेख किया गया है, ताकि बजट में की गई व्यवस्था और वार्षिक आयोजना के बीच संबंध स्थापित किया जा सके। किन्तु वास्तविक आंकड़ों का सम्बन्ध केवल बजट में की गई व्यवस्थाओं से नहीं, बल्कि इनका संबंध समूचे आयोजना परिव्यय से है, जिसमें सरकारी क्षेत्र के उपक्रमों द्वारा जुटाए गए आन्तरिक साधनों और बजट में की गई व्यवस्थाओं के अलावा अन्य साधन भी शामिल हैं। आयोजना में शामिल की गई परियोजनाओं, कार्यक्रमों और स्कीमों के लिए की गई व्यवस्थाओं का और अधिक विस्तृत ब्यौरा और इनकी सफलताएं कार्य बजटों में दी जाएंगी, जो विकासात्मक व्यय से संबंधित अलग-अलग मंत्रालयों/विभागों द्वारा प्रस्तुत किए जाएंगे।

इस पुस्तिका के विवरण I में केन्द्रीय आयोजना के लिए विकास के क्षेत्रों के अनुसार, बजट में की गई व्यवस्था का सार दिया गया है। विवरण II में, इस व्यवस्था का विकास-शीर्षों के अनुसार और विस्तार से ब्यौरा दिया गया है। विवरण III में, केन्द्रीय आयोजना के परिव्यय के लिए मंत्रालयों/विभागों के अनुसार बजट में की गई व्यवस्था का सारांश दिया गया है। विवरण IV में इस परिव्यय का विभिन्न परियोजनाओं/कार्यक्रमों और स्कीमों के अनुसार ब्यौरा दिया गया है।

राज्यों और संघ राज्य क्षेत्रों की आयोजनाओं के लिए केन्द्रीय सहायता की जो व्यवस्था की गई है, उसका ब्यौरा विवरण V में दिया गया है, जबकि विवरण VI में दिल्ली जैसे बिना विधानमण्डल के प्रत्यक संघ राज्य क्षेत्र के लिए विकास के मुख्य शीर्षों के अनुसार परिव्यय का ब्यौरा दिया गया है।

1976–77 के बजट में की गई व्यवस्था के मुकाबले में 1977–78 की वार्षिक आयोजना के लिए बजट में की गई व्यवस्था इस प्रकार है :—

(करोड़ रुपए)

| | बजट अनुमान 1976–77 | बजट अनुमान 1977–78 |
|---|---|---|
| 1. केन्द्रीय आयोजना के लिए बजट व्यवस्था | 3,347 | 3,978 |
| 2. राज्यों और संघ राज्य क्षेत्रों की आयोजनाओं के लिए केन्द्रीय सहायता | 1,412 | 1,812 |
| 3. आयोजना के लिए बजट में कुल व्यवस्था | 4,759 | 5,790 |
| 4. केन्द्रीय आयोजना के लिए अतिरिक्त बजट साधन | 743 | 961 |
| 5. कुल केन्द्रीय आयोजना-परिव्यय (1+4) | 4,090 | 4,939 |

## सामान्य सेवाएं

इस क्षेत्र के लिए व्यवस्था मुख्यतः स्टाम्प, करेंसी, सिक्का-निर्माण और टकसाल से संबंधित उपक्रमों (4.95 करोड़ रुपए) और कार्यालयों की इमारतों के निर्माण (3.55 करोड़ रुपए) के लिए है।

## सामाजिक और सामुदायिक सेवाएं

(i) **शिक्षा (85.67 करोड़ रुपए)** : इस क्षेत्र में परिव्यय मुख्य रूप से नीचे लिखे शीर्षों के लिए है :—

**(क) स्कूली शिक्षा (4.35 करोड़ रुपए)** : इसमें से 1.80 करोड़ रुपए की सहायता राष्ट्रीय शैक्षणिक अनुसंधान और प्रशिक्षण परिषद् के लिए, 60 लाख रुपए शिक्षा संबंधी प्रौद्योगिकी कार्यक्रम के लिए, 70 लाख रुपए माध्यमिक शिक्षा के व्यावसायीकरण के लिए और 1.5 करोड़ रुपए पाठ्य पुस्तक मुद्रणालयों के लिए हैं।

**(ख) विश्वविद्यालय और उच्च शिक्षा (40.50 करोड़ रुपए)** : इसमें 38.50 करोड़ रुपए विश्वविद्यालय अनुदान आयोग को अनुदान देने और अनुसंधान तथा उच्च अध्ययन संस्थाओं को सहायता अनुदान देने के लिए है।

**(ग) गैर-औपचारिक शिक्षा (2 करोड़ रुपए)** : इसमें से 80 लाख रुपए की राशि किसानों के प्रयोजनमूलक साक्षरता कार्यक्रम के लिए और 60 लाख रुपए की राशि 15–25 वर्ष तक की उम्र के अशिक्षित युवकों को गैर-औपचारिक शिक्षा प्रदान करने के एक व्यापक कार्यक्रम के लिए है।

**(घ) छात्रवृत्तियां (4.12 करोड़ रुपए)** : इसमें 1.50 करोड़ रुपए की राशि राष्ट्रीय छात्रवृत्ति स्कीम के लिए, 90 लाख रुपए की राशि राष्ट्रीय उधार छात्रवृत्ति स्कीम के लिए और 75 लाख रुपए ग्रामीण क्षेत्रों के मेधावी बच्चों के लिए माध्यमिक स्तर पर राष्ट्रीय छात्रवृत्तियां प्रदान करने के लिए है।

**(ङ) खेल, खेलकूद, शारीरिक शिक्षा और युवक सेवाएं (4.60 करोड़ रुपए)** : इसमें से 75 लाख रुपए की राशि वर्तमान कार्यक्रम को जारी रखने के प्रयोजन से नेहरू युवक केन्द्रों के लिए, 1.75 करोड़ रुपए राष्ट्रीय सेवा स्कीम के लिए और 1.44 करोड़ रुपए खेलकूद के विकास और खेलों के लिए हैं।

**(च) पुस्तक संवर्धन (51 लाख रुपए)** : इसमें से 30 लाख रुपए की रकम आर्थिक सहायता देकर विश्वविद्यालय स्तर की पुस्तकें प्रकाशित करवाने के लिए है।

## PLAN BUDGET, 1977-78

### INTRODUCTION

This document highlights the budgetary provisions for major projects, programmes and schemes included in the Central Plan for 1977-78. Wherever possible, the physical targets and achievements are also indicated so as to provide a link between the budgetary allocations and the Annual Plan. The physical data are, however, relatable to not merely the budgetary allocations but the entire Plan outlay inclusive of internal resources generated by the public sector undertakings and other extra budgetary resources. A more detailed explanation of the provisions for Plan projects, programmes and schemes and their related performance will be available in the Performance Budgets which will be separately presented by the Ministries/Departments dealing with developmental expenditure.

Statement I of the document gives a summary of the budgetary support for the Central Plan by sectors of development, of which a further break up by heads of development is given in Statement II. Statement III gives a summary of the budgetary support for the Central Plan outlay by the Ministries/Departments. The distribution of this outlay by the projects, programmes and schemes is given in Statement IV.

Statement V gives the broad particulars of the provisions for Central assistance for State and Union Territory Plans, while Statement VI shows the outlay for each of the Union Territories without legislature like Delhi, by major heads of development.

Provisions included in the Budget for the Annual Plan 1977-78, compared to those in the Budget 1976-77 are as below :—

(Rs. in crores)

| | Budget 1976-77 | Budget 1977-78 |
|---|---|---|
| 1. Budgetary support for Central Plan | 3,347 | 3,978 |
| 2. Central assistance for State and Union Territory Plans . . . | 1,412 | 1,812 |
| 3. Total Plan Provision in the Budget | 4,759 | 5,790 |
| 4. Extra Budgetary resources for the Central Plan . . . | 743 | 961 |
| 5. Total Central Plan outlay (1+4) | 4,090 | 4,939 |

### GENERAL SERVICES

The provisions under this sector mainly relate to undertakings connected with stamps, currency, coinage and mints (Rs. 4.95 crores) and construction of office buildings (Rs. 3.55 crores).

### SOCIAL AND COMMUNITY SERVICES

(i) **Education.** (Rs. 85.67 crores).

The outlays in this sector are mainly for :

(a) *School Education.* (Rs. 4.35 crores). This includes assistance of Rs. 1.80 crores to NCERT, Rs. 60 lakhs for Educational Technology Programme, Rs. 70 lakhs for vocationalisation of secondary education and Rs. 1.05 crores for text book printing presses.

(b) *University and Higher Education.* (Rs. 40.50 crores). This includes grant of Rs. 38.50 crores to University Grants Commission and grants in aid to institutions of research and advanced study.

(c) *Non-Formal Education.* (Rs. 2 crores). This includes Rs. 80 lakhs for Farmer's Functional Literacy Programme and Rs. 60 lakhs for mass programme of non-formal education for illiterate youth of the age group 15-25.

(d) *Scholarships* (Rs. 4.12 crores). This includes Rs. 1.50 crores for National Scholarship Scheme, Rs. 90 lakhs for National Loan Scholarship Scheme and Rs. 75 lakhs for National Scholarship at Secondary Stage for talented children from rural areas.

(e) *Games, Sports, Physical Education and Youth Services* (Rs. 4.60 crores). This includes Rs. 75 lakhs for Nehru Yuvak Kendras to continue the existing programme, Rs. 1.75 crores for National Service Scheme and Rs. 1.44 crores for the development of sports and games.

(f) *Book Promotion* (Rs. 51 lakhs). This includes Rs. 30 lakhs for subsidised publication of University level books.

(छ) **भाषाओं का विकास** (6.80 **करोड़ रुपए**) : इसमें से 2.25 करोड़ रुपए अहिन्दी-भाषी क्षेत्रों में हिन्दी के अध्यापक नियुक्त करने के लिए 1.25 करोड़ रुपए आधुनिक भारतीय भाषाओं में विश्वविद्यालय स्तर की पुस्तकें तैयार करने के लिए और 1.10 करोड़ रुपए संस्कृत के विकास के लिए हैं।

(ज) **तकनीकी शिक्षा** (22.59 **करोड़ रुपए**) : इसमें से 6.82 करोड़ रुपए भारतीय प्रौद्योगिकी संस्थाओं के लिए, 1.44 करोड़ रुपए भारतीय प्रबंध संस्थानों के लिए, 1.75 करोड़ रुपए क्षेत्रीय इंजीनियरिंग महाविद्यालयों के लिए, 1.35 करोड़ रुपए शिक्षुता प्रशिक्षण के लिए, 1.50 करोड़ रुपए पालिटेक्निक और इंजीनियरिंग कालेजों के सुधार की केन्द्र-प्रायोजित स्कीम के लिए और 1.52 करोड़ रुपए स्नातकोत्तर पाठ्यक्रमों और अनुसंधान के विकास के लिए हैं। तकनीकी शिक्षा के विकास के विश्वविद्यालय अनुदान आयोग के कार्यक्रमों के लिए भी 5.47 करोड़ रुपए की व्यवस्था है।

(ii) **कला और संस्कृति** (5.84 **करोड़ रुपए**) इसमें से अभिलेखागारों और संग्रहालयों के लिए 1.09 करोड़ रुपए, पुरातत्व सर्वेक्षण के लिए 1.60 करोड़ रुपए, सार्वजनिक पुस्तकालयों और ललित कला तथा संस्कृति आदि के सवर्धन कार्यक्रमों पर अन्य परिव्यय के लिए 3.15 करोड़ रुपए रखे गए हैं।

(iii) **वैज्ञानिक सेवाएं और अनुसंधान** (124.89 **करोड़ रुपए**) : यह परिव्यय कृषि, स्वास्थ्य, सिंचाई, विद्युत आदि जैसे क्षेत्रों में वैज्ञानिक अनुसंधान के लिए की गई व्यवस्था के अलावा है। जिन कार्यों के लिए मुख्य रूप से व्यवस्था की है वे ये हैं :—

(क) **विज्ञान और प्रौद्योगिकी विभाग** (15.50 **करोड़ रुपए**) : इसमें भारतीय सर्वेक्षण और राष्ट्रीय एटलस संगठन के लिए (2.96 करोड़ रुपए), सेंट्रल इलेक्ट्रानिक्स लिमिटेड में निवेश के लिए (1.45 करोड़ रुपए), राष्ट्रीय दूर अन्वेषण अभिकरण के लिए (2.25 करोड़ रुपए), ऊर्जा के नए साधनों के विकास के लिए (1.15 करोड़ रुपए), क्षेत्रीय अत्याधुनिक उपकरण केन्द्रों के लिए (1.30 करोड़ रुपए) तथा विज्ञान और इंजीनियरिंग में बहुविषयक अनुसंधान आदि के लिए (1.25 करोड़ रुपए) की व्यवस्था है।

(ख) **वैज्ञानिक और औद्योगिक अनुसंधान परिषद** (19.50 **करोड़ रुपए**) : यह राशि मुख्यत: राष्ट्रीय प्रयोगशालाओं और अनुसंधान संस्थानों के लिए है।

(ग) **परमाणु ऊर्जा विभाग** (41.26 **करोड़ रुपए**) : यह रकम मुख्यत: भाभा परमाणु अनुसंधान केन्द्र के परमाणु ऊर्जा के अनुसंधान और प्रौद्योगिकी कार्यक्रमों के विकास के लिए फास्ट ब्रीडर टैस्ट रिएक्टर और कलपक्कम में थोरियम प्रौद्योगिकी पर अनुसंधान और विकास-कार्य के लिए, कलकत्ता के परिवर्तनीय ऊर्जा साइक्लोट्रान के लिए और न्यूक्लीय भौतिकी तथा जैविक व कृषि वस्तुओं के नियंत्रित प्रत्यक्ष किरणन में अनुसंधान-कार्य पर खर्च करने के लिए है।

(घ) **अन्तरिक्ष विभाग** (30.19 **करोड़ रुपए**) : यह परिव्यय मुख्यत: मौजूदा भू-उपग्रह प्रक्षेपक वाहन (एस० एल० वी० 3) परियोजना, विक्रम साराभाई अन्तरिक्ष केन्द्र तथा श्री हरिकोटा की प्रयोगशालाओं में संबंधित अनुसंधान और विकास कार्यक्रम के लिए तथा (ii) भू-प्रेक्षण उपग्रह (एस० ई० ओ०) परियोजना रोहिणी उपग्रह (आर० एस०-1) परियोजना और एरियर पैसेंजर पेलोड एक्सपैरिमेंट (ए० पी० पी० एल० ई०) के लिए है। अन्तरिक्ष उपयोगों के क्षेत्र में जो व्यवस्था की गई है वह मुख्यत: उपग्रह संचार, रिमोट सैंसिंग और मौसम-विज्ञान के क्षेत्रों में अनुसंधान और विकास कार्यों के लिए है। उपग्रह दूरसंचार प्रयोग परियोजना (एस० टी० ई० पी०) 1977-78 के दौरान चालू हो जाएगी।

(ङ) **इलेक्ट्रानिक विभाग** (7.95 **करोड़ रुपए**) : इस समय चालू स्कीमों पर जोर दिया जा रहा है, जिनमें राष्ट्रीय सूचना केन्द्र, समुचित स्वचालन संवर्द्धन कार्यक्रम, मानकीकृत क्रियाकलाप, नेशनल सेंटर फार सॉफ्टवेयर डेवलपमेंट एण्ड कम्प्यूटिंग टेक्नीक्स, राज्यों और संघ राज्य क्षेत्रों के परीक्षण और विकास केन्द्र, प्रौद्योगिकी विकास परियोजनाएं, रक्षा परियोजनाएं और क्षेत्रीय संगणक केन्द्र शामिल हैं।

(च) **मौसम विज्ञान** (10.36 **करोड़ रुपए**) : यह परिव्यय मुख्यत: कृषि मौसम विज्ञान, जल मौसम विज्ञान, भूकंप विज्ञान, ऋतु विज्ञान, तूफान की चेतावनी की पूर्वसूचना संबंधी अनुसंधान आदि के कार्यों के लिए और 'मौनसून 1977' और 'मोनेक्स 1978' प्रयोगों के लिए है।

(iv) **चिकित्सा** (11.48 **करोड़ रुपए**) : इस परिव्यय में 2.53 करोड़ रुपए चिकित्सा की भारतीय पद्धतियों और होम्योपैथी के लिए, 2.82 करोड़ रुपए केन्द्रीय सरकार स्वास्थ्य स्कीम के लिए, 1.47 करोड़ रुपये चिकित्सा शिक्षा के संबंध में सहायता अनुदान के लिए, 75 लाख रुपए चिकित्सा शिक्षा को नया रूप देने के लिए और 1 करोड़ रुपए कैंसर अनुसंधान के लिए हैं।

(v) **परिवार कल्याण** (98.61 **करोड़ रुपए**) : पांचवीं पंचवर्षीय आयोजना के लिए निर्धारित लक्ष्य के अनुसार चौथी आयोजना के अन्त में 35 प्रतिहजार की जन्म दर को घटा कर 1978-79 के अन्त में 30 प्रतिहजार के स्तर पर लाना है। इस उद्देश्य को पूरा करने के लिए यह जरूरी है कि पांचवीं आयोजना के अन्त तक ऐसे युगलों की संख्या बढ़ कर 4 करोड़ हो जाए जो गर्भ निरोध कर सकें। ऐसा प्रस्ताव है कि 1977-78 के दौरान गर्भ-निरोध का कोई न कोई उपाय करने वाले युगलों की संख्या एक करोड़ हो जाए। वर्ष 1977-78 के दौरान मातृ और शिशु स्वास्थ्य तथा पोषाहार पर जोर दिया जाएगा ताकि आम लोग इस कार्यक्रम को अधिक से अधिक संख्या में अपना सकें। इस परिव्यय में 6.15 करोड़ रुपए की व्यवस्था उत्तर प्रदेश और कर्नाटक की, 'भारत जनसंख्या परियोजना' के लिए और 2.63 करोड़ रुपए की व्यवस्था कुपोषण के कारण रक्त में कमी को दूर करने के प्रयोजन से प्रतिरक्षण और रोग निरोधक स्कीमों और मातृ और शिशु स्वास्थ्य के अन्तर्गत विटामिन "ए" की कमी के कारण बच्चों के अन्धेपन को रोकने, 125 जिला अस्पतालों में प्रसवोत्तर कार्यक्रम शुरू करने और युनाइटेड किंगडम की सहायता से ताल्लुका स्तर के 162 अस्पतालों और 500 प्राथमिक स्वास्थ्य केन्द्रों में शल्य चिकित्सा की सुविधाएं उपलब्ध करने के लिए की गई है। स्वास्थ्य, परिवार कल्याण, मातृ और शिशु स्वास्थ्य तथा पोषाहार का समन्वय करने तथा एक ही काम करने वाले कार्यकर्त्ताओं को बहुउद्देशीय कार्यकर्त्ताओं में बदलने और देशी दाइयों के प्रशिक्षण पर भी अधिक जोर दिया जाएगा।

(vi) **लोक-स्वास्थ्य** (71.66 **करोड़ रुपए**) : यह परिव्यय मुख्यत: छूत की बीमारियों के नियंत्रण के राष्ट्रीय कार्यक्रमों (62.12 करोड़ रुपए) के लिए है जिनमें से राष्ट्रीय मलेरिया उन्मूलन कार्यक्रम सब से अधिक महत्वपूर्ण है जिसके लिए 49.50 करोड़ रुपए की व्यवस्था की गई है। अन्य नियंत्रण कार्यक्रम हैं : रोहे और अन्धापन, फीलपांव, कुष्ठरोग, हैजा, चेचक, क्षयरोग, रतिजन्य रोग। इस परिव्यय में बहुउद्देशीय कार्यकर्त्ताओं के प्रशिक्षण और रोजगार (2.50 करोड़ रुपए), चिकित्सा अनुसंधान परिषद् (4.50 करोड़ रुपए) के लिए भी व्यवस्था की गई है।

(vii) **जलपूर्ति और सफाई** (42.95 **करोड़ रुपए**) : इस परिव्यय में ग्रामीण क्षेत्रों में 1.2 लाख से अधिक गांवों में पीने के पानी की व्यवस्था करने के विस्तृत कार्यक्रम के लिए 40 करोड़ रुपए और शहरों के ठोस कूड़ा-करकट के निपटान की स्कीम के लिए 2 करोड़ रुपए की रकम रखी गई है।

(g) *Development of Languages* (Rs. 6.80 crores). This includes Rs. 2.25 crores for appointment of Hindi teachers in the non-Hindi speaking areas, Rs. 1.25 crores for production of books of University level in modern Indian Languages and Rs. 1.10 crores for development of Sanskrit.

(h) *Technical Education* (Rs. 22.59 crores). This includes Rs. 6.82 crores for Indian Institutes of Technology, Rs. 1.44 crores for Indian Institutes of Management, Rs. 1.75 crores for Regional Engineering Colleges, Rs. 1.35 crores for Apprenticeships Training, Rs. 1.50 crores for Centrally sponsored Scheme for improvement of Polytechnics and Engineering Colleges and Rs. 1.52 crores for development of Post Graduate Courses and Research. A provision of Rs. 5.47 crores has also been made for U.G.C. programmes of development of technical education.

(ii) **Art and Culture (Rs. 5.84 crores).** This includes provision of Rs. 1.09 crores for archives and museums, Rs. 1.60 crores for archaeological survey and Rs. 3.15 crores for public libraries and other outlays on programmes for promotion of fine arts, culture etc.

(iii) **Scientific Services and Research (Rs. 124.89 crores).** This outlay is exclusive of outlay for scientific research included in the respective sectors like agriculture, health, irrigation, power etc. The main provisions are as follows :

(a) *Deptt. of Science and Technology* (Rs. 15.50 crores). This includes provision for Survey of India and National Atlas Organisation (Rs. 2.96 crores), investment in Central Electronics Limited (Rs. 1.45 crores), National Remote Sensing Agency (Rs. 2.25 crores), development of new energy sources (Rs. 1.15 crores), Regional Sophisticated Instrument Centres (Rs. 1.30 crores), multi disciplinary research in science and engineering (Rs. 1.25 crores) etc.

(b) *Council of Scientific and Industrial Research* (Rs. 19.50 crores). The outlay is mainly for national laboratories and Research Institutes.

(c) *Deptt. of Atomic Energy* (Rs. 41.26 crores). The outlay is mainly for continuing research and development technology involved in the atomic energy programmes at the Bhabha Atomic Research Centre, for research and development work relating to fast breeder test reactors and on thorium technology at Kalpakkam, Variable Energy Cyclotron at Calcutta and for research in nuclear physics and controlled direct irradiation of biological and agricultural products.

(d) *Department of Space* (Rs. 30.19 crores). The outlay is mainly for on-going Satellite Launch Vehicle (SLV-3) Project, the related research and development programme at the Vikram Sarabhai Space Centre and the facilities at Sriharikota, Satellite for Earth observations (SEO) Project Rohini Satellite (RS-1) Project and the ARIANE PASSENGER PAYLOAD EXPERIMENT (APPLE). In the sphere of Space applications, the outlay is mainly for research and development work in the areas of satellite communications remote sensing and meteorology. The Satellite Telecommunications Experiment Project (STEP) will become operational during 1977-78.

(e) *Deptt. of Electronics* (Rs. 7.95 crores). The emphasis is on ongoing schemes which include National Information Centre, Appropriate Automation Promotion Programme, Standardisation Activities, National Centre for Software Development and Computing Techniques, Test and Development Centres in States and Union Territories, Technology Development Projects, Defence Project and Regional Computer Centre.

(f) *Meteorology* (Rs. 10.36 crores). The outlay is mainly for activities relating to agricultural meteorology, hydro meteorology, seismology, climatology, cyclonic warning research forecasting etc. and also for Monsoon 1977 and Monex 1978 experiments.

(iv) **Medical (Rs. 11.48 crores).** The outlay includes Rs. 2.53 crores for the Indian systems of medicine and Homoeopathy, Rs. 2.82 crores for Central Government Health Scheme, Rs. 1.47 crores of grants-in-aid for medical education, Rs. 75 lakhs for re-orientation of medical education, Rs. 1 crore for cancer research.

(v) **Family Welfare (Rs. 98.61 crores)** The target fixed for the Fifth Five Year Plan is to bring down the birth rate to 30 per thousand by the end of 1978-79 from the level of 35 at the end of Fourth Plan. For achieving this objective, it is necessary to increase the number of couples protected against conception to 40 million by the end of Fifth Plan. During 1977-78, it is proposed to protect ten million couples by one or the other method of contraception. During 1977-78, greater emphasis will be laid on maternal and child health and nutrition, to make the programme more acceptable to general masses. The outlay includes provision of Rs. 6.15 crores for India Population Project in Uttar Pradesh and Karnataka and Rs. 2.63 crores for schemes of immunization and prophylaxis against nutritional anaemia and control of blindness among children due to Vit. 'A' deficiency under Maternity and Child Health, extension of Post Partum Programme to 125 District Hospitals and provision of facilities for operation at 162 taluk level hospitals and 500 Primary Health Centres, with assistance from the United Kingdom. Greater emphasis will also be laid on integration of health, family welfare MCH and nutrition and conversion of unipurpose workers to multipurpose workers and on training of indigenous dais.

(vi) **Public Health (Rs. 71.66 crores).** The outlay is mainly for national programmes for the control of communicable diseases (Rs. 62.12 crores) of which the most important is the National Malaria Eradication Programme for which a provision of Rs. 49.50 crores has been made. The other control programmes include trachoma and blindness, filaria, leprosy, cholera, small-pox, T.B. and sexually transmitted diseases. The outlay also includes provision for training and employment of multipurpose workers (Rs. 2.50 crores), for Indian Council of Medical Research (Rs. 4.50 crores).

(vii) **Water Supply and Sanitation (Rs. 42.95 crores).** The outlay includes Rs. 40 crores for an expanded programme for provision of drinking water in rural areas covering over 1.2 lakhs villages and Rs. 2 crores for the scheme of urban solid waste disposal scheme.

(viii) **आवास** (26.58 **करोड़ रुपए**) : इस परिव्यय में केन्द्रीय सरकार के कर्मचारियों के सामान्य रिहायशी पूल के लिए 14.71 करोड़ रुपए, आवास और नगर विकास निगम में निवेश के लिए 3 करोड़ रुपए, बागान श्रमिकों की आर्थिक सहायता-प्राप्त आवास, स्कीम के लिए 2.10 करोड़ रुपए और राज्य सरकारों द्वारा चलाई जाने वाली पुलिस आवास स्कीमों के लिए 6.25 करोड़ रुपए की रकम निर्धारित की गई है ।

(ix) **नगर विकास** (47.15 **करोड़ रुपए**) : इस परिव्यय में 44 करोड़ रुपए राष्ट्रीय महत्व के क्षेत्रों में एकीकृत नगर विकास की स्कीम के लिए और 3 करोड़ रुपए राष्ट्रीय राजधानी क्षेत्र के विकास की स्कीम के लिए रखे गए हैं ।

(x) **सूचना और प्रचार** (3.48 **करोड़ रुपए**) : यह परिव्यय मुख्यतः सूचना सेवाएं तथा आयोजना प्रचार के लिए आवश्यक मूलभूत ढांचे का विकास करने, फिल्म माध्यम के विकास, प्रचार कर्मचारियों को प्रशिक्षण की सुविधाएं आदि उपलब्ध करने के लिए है ।

(xi) **प्रसारण** (21.14 **करोड़ रुपए**) : इसमें 12.72 करोड़ रुपए दूरदर्शन के लिए और 8.42 करोड़ रुपए ध्वनि प्रसारण के लिए है । दूरदर्शन के संबंध में पांचवीं आयोजना से पहले की स्कीमों को आगे जारी रखने के लिए 5.77 करोड़ रुपए और पांचवीं आयोजना की स्कीमों के लिए 6.95 करोड़ रुपए की जो व्यवस्था की गई है वह मुख्यतः प्रयोगात्मक उपग्रह शैक्षणिक दूरदर्शन कार्यक्रम जारी रखने के लिए हैदराबाद, गुलबर्गा, सम्बलपुर और मुजफ्फरपुर में रिले ट्रांसमीटर स्थापित करने और दिल्ली, हैदराबाद और कटक में मूल रूप से कार्यक्रम तैयार करने के लिए है । ध्वनि प्रसारण के लिए की गई व्यवस्था प्रायः पांचवीं आयोजना से पहले की स्कीमों को जारी रखने के लिए है ।

(xii) **श्रम और रोजगार** (4.73 **करोड़ रुपए**) : इस परिव्यय में 2.12 करोड़ रुपए आधुनिकीकरण की नई स्कीमों और खान सुरक्षा सेवाओं का विस्तार करने, उच्च व्यावसायिक प्रशिक्षण प्रणाली और महिलाओं के व्यावसायिक प्रशिक्षण के लिए तथा 2.53 करोड़ रुपए औद्योगिक सुरक्षा, श्रम अनुसंधान, शिक्षुता प्रशिक्षण आदि जैसी स्कीमों को जारी रखने के लिए हैं ।

(xiii) **पुनर्वास** (21.23 **करोड़ रुपए**) : इस परिव्यय की व्यवस्था मुख्यतः निम्नलिखित स्कीमों के लिए की गई है :

(क) **दण्डकारण्य** (5.51 **करोड़ रुपए**) : यह रकम सिंचाई स्कीमों, कृषि सेवाओं, भूमि सुधार, आवास, सड़कों और परिवहन आदि के लिए है ताकि भूतपूर्व पूर्वी पाकिस्तान से आए विस्थापित व्यक्तियों को पुनर्वास के अवसर प्रदान किये जा सकें । 1977-78 के दौरान 1375 परिवारों को कृषि में और 60 परिवारों को कृषि से भिन्न अन्य व्यवसायों में फिर से बसाने का लक्ष्य रखा गया है ।

(ख) **श्रीलंका से स्वदेश लौटे भारतीयों का पुनर्वास** (4.56 **करोड़ रुपए**) : यह परिव्यय श्रीलंका से स्वदेश लौटे भारतीयों को फिर से बसाने के लिये बागान, छोटे धंधों और कारबार, कृषि और सम्बद्ध स्कीमों, उद्योगों और राज्य फार्म निगम में रोजगार आदि जैसी विभिन्न स्कीमों के लिये है । 1977-78 के दौरान, श्रीलंका से स्वदेश लौटे लगभग 8000 परिवारों को इन सभी स्कीमों के अन्तर्गत फिर से बसाने का लक्ष्य निर्धारित किया गया है ।

(ग) **भूतपूर्व पूर्वी पाकिस्तान के प्रवासियों को पश्चिम बंगाल से बाहर, दण्डकारण्य और निकोबार द्वीपसमूह में फिर से बसाना** (3.53 **करोड़ रुपए**) : इस परिव्यय में 2.12 करोड़ रुपये की राशि इन लोगों को कृषि में और 1.41 करोड़ रुपए की राशि कृषि से भिन्न अन्य व्यवसायों में फिर से बसाने के लिये है । 1977-78 के दौरान 1550 परिवारों को कृषि में और 1250 परिवारों को कृषि से भिन्न व्यवसायों में फिर से बसाने का लक्ष्य निर्धारित किया गया है जिन में औद्योगिक एककों में रोजगार दिलाना भी शामिल है ।

(घ) **पश्चिम बंगाल में प्रवासियों का पुनर्वास** (2.73 **करोड़ रुपए**) : इस परिव्यय में सरकार द्वारा बसाई जाने वाली बस्तियों और विस्थापित व्यक्तियों द्वारा अनधिकृत रूप से कब्जे में की गई बस्तियों में प्राप्त की गई भूमि, भूतपूर्व शिविर स्थलों और पश्चिम बंगाल में अधिग्रहीत सम्पत्ति का अनधिकृत रूप से कब्जा करने वालों को मुआवजे की बकाया रकम की अदायगी के लिये, शुरू में शिविरों में रहने वाले परिवारों को मकान बनाने के लिये उधार देने के लिये, पुराने और नए प्रवासियों के लिये शिक्षा और चिकित्सा संबंधी सुविधाओं आदि के लिये व्यवस्था की गई है। वर्ष 1977-78 के दौरान, शुरू में शिविरों में रहने वाले लगभग 1350 परिवारों को मकान बनाने के लिये उधार देने, क्षयरोग से भिन्न अन्य रोगियों के लिये 100 बिस्तरों और क्षयरोगियों के लिये 40 बिस्तरों का वास्तविक लक्ष्य निर्धारित किया गया है ।

अन्य स्कीमों में छम्ब के विस्थापित व्यक्तियों के पुनर्वास, युगांडा, जायरे और वियतनाम से स्वदेश लौटे व्यक्तियों की अंदमान और निकोबार में बसाने की स्कीमें शामिल हैं ।

(xiv) **पिछड़े वर्गों का कल्याण** (18.23 **करोड़ रुपए**) : इस परिव्यय का एक बड़ा भाग (16 करोड़ रुपये) अनुसूचित जातियों और अनुसूचित जनजातियों के लिये मैट्रिकोत्तर छात्रवृत्तियों के लिये है। यह व्यवस्था पिछड़े वर्गों के विकास के लिये राज्यों और संघ राज्य क्षेत्रों की आयोजनाओं के लिये दी जाने वाली सहायता के अलावा है।

(xv) **समाज कल्याण** (12.87 **करोड़ रुपए**) : इस में महिला कल्याण के लिये (5.85 करोड़ रुपये), एकीकृत शिशु विकास सेवा स्कीम सहित परिवार और शिशु कल्याण परियोजनाओं के लिये (4.19 करोड़ रुपये) और विकलांगों के कल्याण के लिये (1.96 करोड़ रुपये) व्यवस्था की गई है ।

## सामान्य आर्थिक सेवाएं

(i) **योजना तंत्र** (1.93 **करोड़ रुपए**) : इस परिव्यय में राज्यों के योजना तंत्र को मजबूत बनाने के लिये 92 लाख रुपये और एक अधिक शक्तिशाली संगणक प्रणाली स्थापित करने के लिये 90 लाख रुपये की व्यवस्था है ।

(ii) **निर्यात संवर्धन** (1.05 **करोड़ रुपये**) : इस रकम में मैरीन प्रोडक्ट्स एक्सपोर्ट डेवलपमेंट अथारिटी को देश में और देश के बाहर प्रचार करने के लिये तथा कोचीन में एक हजार टन की क्षमता वाला ठंडा गोदाम बनाने के प्रारम्भिक काम के वास्ते 60 लाख रुपये और सान्ताक्रुज निर्यात संसाधन क्षेत्र के लिये 35 लाख रुपये की सहायता शामिल है ।

(iii) **सहकारिता** (60.70 **करोड़ रुपए**) : इसमें 17.50 करोड़ रुपए भूमि विकास बैंक के ऋण-पत्रों में निवेश के लिये, 6.01 करोड़ रुपये भारतीय कृषक उर्वरक निगम में निवेश के लिये, 3.40 करोड़ रुपये किसानों को माध्यावधिक उधार देने के प्रयोजन से धन जुटाने के वास्ते कृषि ऋण स्थिरीकरण निधियों को सहायता देने के लिए, 3.25 करोड़ रुपये अल्पविकसित राज्यों में सहकारी ऋण समितियों को और 2 करोड़ रुपये कमजोर सहकारी बैंकों को अपना काम-काज फिर से शुरू करने में सहायता देने के लिये रखे गये हैं ।

(viii) **Housing (Rs. 26.58 crores).** The outlay includes Rs. 14.71 crores for general pool accommodation for Central Government employees, Rs. 3 crores for investment in Housing and Urban Development Corporation, Rs. 2.10 crores for subsidised housing scheme for plantation workers and Rs. 6.25 crores for police housing schemes executed by State Governments.

(ix) *Urban Development* (Rs. 47.15 crores). The outlay includes Rs. 44 crores for the scheme of Integrated Urban Development in areas of national importance and Rs. 3 crores for the scheme of development of National Capital Region.

(x) *Information and Publicity* (Rs. 3.48 crores). The outlay is mainly for the development of infrastructure needed for providing information services and plan publicity, development of film media, facilities for training of publicity personnel etc.

(xi) *Broadcasting* (Rs. 21.14 crores). This consists of Rs. 12.72 crores for television and Rs. 8.42 crores for sound broadcasting. The provision for television (Rs. 5.77 crores for continuing pre-Fifth Plan schemes and Rs. 6.95 crores for Fifth Plan schemes) is mainly for setting up of relay transmitters at Hyderabad, Gulbarga, Sambalpur and Muzafarpur to provide continuity of SITE programmes and base production facilities at Delhi, Hyderabad and Cuttack. The provision for sound broadcast is mostly for pre-Fifth Plan schemes.

(xii) *Labour and Employment* (Rs. 4.73 crores). This outlay includes Rs. 2.12 crores for new schemes of modernisation and expansion of mines rescue services, advanced vocational training system and vocational training in women's occupations and Rs. 2.53 crores for continuing schemes like industrial safety, labour research, apprenticeship training, etc.

(xiii) *Rehabilitation* (Rs. 21.23 crores) The outlay is intended mainly for the following schemes :

(a) *Dandakaranya* (Rs. 5.51 crores). The provision is for irrigation schemes, agricultural services, land reclamation, housing, roads and transport etc. to provide avenues for rehabilitation for the displaced persons from former East Pakistan. The targets of resettlement during 1977-78 are 1,375 families in agriculture and 60 families in non-agricultural occupations.

(b) *Resettlement of repatriates from Sri Lanka* (Rs. 4.56 crores). The outlay is for various schemes for resettlement of repatriates from Sri Lanka, such as plantations, small trade and business, agriculture and allied schemes, employment in industries and State Farms Corporation etc. During 1977-78, the target for resettlement in all these schemes is about 8000 families of repatriates from Sri Lanka.

(c) *Resettlement of migrants from former East Pakistan outside West Bengal, Dandakarnya and Nicobar Islands* (Rs. 3.53 crores). The outlay include Rs. 2.12 crores for resettlement in agriculture and Rs. 1.41 crores for resettlement in non-agricultural occupations. The targets of resettlement during 1977-78 are 1,550 families in agriculture and 1,250 families in non-agricultural occupations including resettlement in employment through industrial units.

(d) *Rehabilitation of migrants in West Bengal* (Rs. 2.73 crores). The outlay includes provision for payment of outstanding compensation for land acquired in Government sponsored and squatters' colonies of displaced persons, ex-camp sites and for squatters in requisitioned properties in West Bengal, grant of house building loan to ex-camp families, educational and medical facilities for old and new migrants etc. The physical target during 1977-78 is for grant of housing loans to about 1,350 ex-camp site families, setting up of 100 non-T.B. beds and 40 T.B. beds.

Other schemes include rehabilitation of Chhamb displaced persons, resettlement schemes for Andaman and Nicobar, and repatriates from Uganda, Zaire and Vietnam.

(xiv) *Welfare of backward classes* (Rs. 18.23 crores). Bulk of this outlay (Rs. 16 crores) is for post matric scholarship for scheduled castes and scheduled tribes. This is in addition to the provision made for assistance for State and Union Territory Plans for development of backward classes.

(xv) **Social Welfare (Rs. 12.87 crores).** This includes provision for Women's Welfare (Rs. 5.85 crores), Family and Child Welfare projects including integrated Child Development Service Scheme (Rs. 4.19 crores) and welfare of handicapped (Rs. 1.96 crores).

## GENERAL ECONOMIC SERVICES

(i) **Planning Machinery (Rs. 1.93 crores).** The outlay includes Rs. 92 lakhs for strengthening of planning machinery in States and Rs. 90 lakhs for installation of a more powerful computer system.

(ii) **Export Promotion (Rs. 1.05 crores)**

This includes assistance of Rs. 60 lakhs to Marine Products Export Development Authority for internal and external propaganda and publicity and for spade work for setting up of a thousand tonne cold storage plant at Cochin and Rs. 35 lakhs for Santa Cruz Export Processing zone.

(iii) **Cooperation (Rs. 60.70 crores)**

This outlay includes Rs. 17.50 crores for investment in debentures of Land Development Banks, Rs. 6.01 crores for investment in Indian Farmers Fertilizers Cooperative, Rs. 3.40 crores as assistance to agricultural credit stabilisation funds to generate funds for medium term loans to farmers, Rs. 3.25 crores as assistance to cooperative credit institutions in under-developed States and Rs. 2 crores for rehabilitation of weak cooperative banks.

(iv) **सांख्यिकी (5.23 करोड़ रुपए** : इसमें 1.60 करोड़ रुपये राष्ट्रीय नमूना सर्वेक्षण संगठन के सामाजिक आर्थिक सर्वेक्षणों और अन्य संबद्ध स्कीमों के लिये, 75 लाख रुपये संगणक केन्द्र के लिये बड़े आकार का एक संगणक खरीदने के वास्ते तथा 1.20 करोड़ रुपये भारतीय सांख्यिकी संस्थान के सहायता अनुदान के लिये और 1.22 करोड़ रुपये राज्यों को केन्द्रीय आयोजना स्कीमों के लिये सहायता अनुदान देने के लिये हैं।

(v) **समेकित ग्राम विकास कार्यक्रम (8 करोड़ रुपए)** : यह राशि मुख्यत: समेकित ग्राम विकास के लिये नई नीति बनाने, ग्रामीण क्षेत्रों में वैज्ञानिक और तकनीकी ज्ञान का उपयोग करने, स्थानीय समस्याओं का पता लगाने, गांवों में सुधार के उपाय करने और ग्रामीण समाज के कमजोर वर्गों के हित में स्थानीय साधनों का उपयोग करने के लिये रखी गई है।

## कृषि और सम्बद्ध सेवाएं

(ii) **कृषि (204.09 करोड़ रुपए)** :

(क) **अनुसंधान और शिक्षा (27.87 करोड़ रुपए)** : यह राशि कृषि के क्षेत्र में अनुसंधान, शिक्षा तथा भारतीय कृषि अनुसंधान परिषद् द्वारा किये जाने वाले सम्बद्ध कार्यों और उसके द्वारा चलाये जाने वाले विभिन्न संस्थानों के लिये रखी गई है।

(ख) **कृषि विस्तार, प्रशिक्षण और प्रशासन (5.98 करोड़ रुपए)** : यह राशि मुख्य रूप से बहुत से प्रशिक्षण पाठ्यक्रमों और विस्तार कार्यक्रमों के लिये है जैसे अधिक उपज देने वाली किस्मों में किसानों को प्रशिक्षण और शिक्षा (1.92 करोड़ रुपये) और राज्यों में विस्तार तंत्र का पुनर्गठन और उसे मजबूत बनाना (2 करोड़ रुपये) और अनुकूली अनुसंधान (1 करोड़ रुपये)। चालू वर्ष में अनुकूली अनुसंधान कार्यक्रम इस उद्देश्य से शुरू किया जा रहा है ताकि अनुसंधान के परिणामों का व्यापक उपयोग करने के लिये किसानों के खेतों में ही अनुसंधान विषयक सिफारिशों की परीक्षा की जा सके।

(ग) **कृषि सांख्यिकी (4.51 करोड़ रुपए)** : इसमें कृषि -आर्थिक अनुसंधान, सर्वेक्षण और अध्ययन, मुख्य फसलों के क्षेत्र, पैदावार और उत्पादन के संबंध में अनुमानों की समय पर सूचना देने तथा अन्य अनुसंधान कार्यक्रमों के लिये व्यवस्था की गई है। वर्ष 1977-78 के दौरान इकट्ठे किये जाने वाले कृषि विषयक आंकड़ों के लिए 1.22 करोड़ रुपये की व्यवस्था के अलावा इस परिव्यय में राष्ट्रीय कृषि आयोग की सिफारिशों को लागू करने के लिए भी रकम रखी गई है।

(घ) **कृषि के काम आने वाली वस्तुएं (25.38 करोड़ रुपए)** : इसमें सुधरे हुए बीजों के उत्पादन और उनकी पूर्ति के लिए 3.50 करोड़ रुपए, खाद के स्थानीय साधनों के विकास के लिए 2.96 करोड़ रुपए, बन्दरगाहों पर उर्वरकों के उठाने धरने की सुविधाओं के लिए 3.50 करोड़ रुपए, कृषि विमानन कार्यक्रम को सुदृढ़ बनाने की दृष्टि से हवाईजहाजों की खरीद के लिए और राज्यों को हवाई छिड़काव के लिए हवाई पट्टियों के निर्माण के वास्ते 1.50 करोड़ रुपए की व्यवस्था है। इसके अलावा कपास, मूंगफली, सरसों और काजू जैसी महत्वपूर्ण फसलों के उत्पादन में होने वाली हानि को रोकने के लिए हवाई छिड़काव के काम में तेजी लाने के लिए भी व्यवस्था की गई है। कृषि उपकरणों के अन्तर्गत राज्यों के कृषि उद्योग निगमों में निवेश के लिए 2 करोड़ रुपये निर्धारित किये गये है। इसके अलावा कृषि के उन्नत उपकरणों को लोकप्रिय बनाने तथा गांवों के कारीगरों को कृषि उपकरणों के निर्माण, उसकी मरम्मत आदि के लिए सहायता देने के वास्ते 1.00 करोड़ रुपये की व्यवस्था है; इन कार्यक्रमों से विशेष कर ग्रामीण क्षेत्रों में अतिरिक्त रोजगार के अवसर पैदा होंगे।

(ङ) **फसल-प्रधान कार्यक्रम (21.10 करोड़ रुपए)** : यह राशि मुख्य रूप से कपास, जूट, दालें, गन्ना, मसालों जैसी महत्वपूर्ण फसलों और बागवानी के सम्बन्ध में खेती के मिले-जुले सुधरे तरीकों का प्रचार करने के उद्देश्य से फसल-प्रधान कार्यक्रमों के लिए की गई है।

(च) **भूमि सुधार (8.50 करोड़ रुपए)** : यह राशि जोत की अधिकतम सीमा लागू किये जाने के परिणामस्वरूप भूमि पाने वाले नए व्यक्तियों को इस ख्याल से ऋण सहायता और सहायता अनुदान देने के लिए की गई है ताकि नए किसान कुशल ढंग से खेती कर सकें और उस भूमि में खेती करने के लिए आवश्यक आधारभूत वस्तुएं खरीद सकें। सिंचाई परियोजनाओं के क्षेत्रों में कृषि जोतों की चकबन्दी के लिए एक नई स्कीम शुरू की जा रही है जिसके लिए 1 करोड़ रुपए की व्यवस्था है।

(छ) **सूखे की आशंका वाले क्षेत्रों का कार्यक्रम (50.96 करोड़ रुपए)** : इस कार्यक्रम का मुख्य उद्देश्य चुने हुए 74 जिलों में भूमि और जल के साधनों का उचित उपयोग करने की नीति के आधार पर लम्बी अवधि को ध्यान में रखते हुए सूखे की समस्या को हल करना है। इसके लिए 50.95 करोड़ रुपये की व्यवस्था की गई है।

(ज) **छोटे किसान और खेतिहर मजदूर (44.96 करोड़ रुपए)** : यह राशि छोटे सीमान्तिक किसानों और ग्रामीण समाज के कमजोर वर्गों की आर्थिक दशा सुधारने और उनके आर्थिक क्रियाकलापों का विस्तार करने के लिए स्थापित किये गये कृषि मजदूर विकास अभिकरणों को अनुदान देने के लिए है।

(झ) **भाण्डागारण (7.76 करोड़ रुपए)** : यह राशि केन्द्रीय भाण्डागार निगम और राज्यों के भाण्डागार निगमों को अनाज आदि रखने के लिए वैज्ञानिक ढंग से गोदाम बनाने के प्रयोजन से सहायता देने के लिए की गई है।

(ञ) **अन्य स्कीमें (6.41 करोड़ रुपए)** : इसमें कृषि विपणन और किस्म नियंत्रण के लिए 3.44 करोड़ रुपए और दालों की फसलों की अधिक उपज वाली किस्मों के उत्पादन के लिए 2.97 करोड़ रुपए की व्यवस्था है।

(ii) **लघु सिंचाई (8.98 करोड़ रुपए)** : यह राशि केन्द्रीय भूमिगत जल बोर्ड के लिए रखी गई है, जो देश में भूमिगतजल के साधनों की खोज, विकास और प्रबन्ध से सम्बन्धित सभी पहलुओं की देख-भाल करने के लिए राष्ट्रीय स्तर का शीर्षस्थ वैज्ञानिक निकाय है। इसमें राज्यों, और संघ राज्य क्षेत्रों के भूमिगत और भूमितल जल संगठनों को सुदृढ़ बनाने के उद्देश्य से उन्हें सहायता देने के लिए 2 करोड़ रुपए की व्यवस्था भी शामिल है।

(iii) **भूमि और जल संरक्षण (13.68 करोड़ रुपए)** : इस में भूमि के कटाव को कम करने, भूमि की नमी की रक्षा करने तथा जलाशयों में तलछट को रोकने के उद्देश्य से मुख्य नदी घाटी परियोजनाओं के जलग्रहण क्षेत्र में भूमि और जल संरक्षण सम्बन्धी उपाय करने के लिए 7.96 करोड़ रुपये की व्यवस्था की गई है। इसमें हिमालय के प्रदेश की नदियों के जलग्रहण क्षेत्र में चरागाहों और वनरोपण के द्वारा भूमि और जल संरक्षण की विकट समस्या को हल करने के लिए एक नई स्कीम के वास्ते 2 करोड़ रुपये की व्यवस्था भी शामिल है। इस कार्यक्रम से इस क्षेत्र में रोजगार के बहुत से नए अवसर पैदा होंगे।

(iv) **Statistics (Rs. 5.23 crores)**

This outlay includes Rs. 1.69 crores for the socio economic surveys and other allied schemes of the National Sample Survey Organisation, Rs. 75 lakhs for the acquisition of a large size computer for the Computer Centre, Rs. 1.20 crores for grants-in-aid to the Indian Statistical Institute and Rs. 1.22 crores for grants-in-aid to States for the Central Plan schemes.

(v) **Integrated Rural Development Programme (Rs. 8 crores)**

This provision is made mainly for formulating new strategy for integrated rural development, application of scientific and technical knowledge in rural areas, identification of local problems, taking remedial measures and exploitation of local resources for the benefit of the vulnerable sections of the rural community.

AGRICULTURE AND ALLIED SERVICES

(i) **Agriculture (Rs. 204.09 crores)**

(a) *Research and Education* (*Rs.* 27.87 *crores*): This provision is for research education in agricultural and allied activities conducted by the Indian Council of Agricultural Research and the net work of various institutes run by it.

(b) Agricultural Extension, Training and Administration (Rs. 5.98 crores). The provision is mainly for a number of training courses and extension programmes such as farmers training and education in high yielding varieties (Rs. 1.92 crores) and reorganisation and strengthening of extension machinery in the States (Rs. 2 crores) and Adaptive Research (Rs. 1 crore). The Adaptive Research programme is being taken up in the current year with a view to organise field testing of research recommendations on cultivator's fields for wider application of the results of research.

(c) *Agricultural Statistics* (*Rs.* 4.51 *crores*). *The* provision includes outlays for agro-economic research surveys and studies, timely reporting of estimates of area, yield and production of principal crops and for other research programmes. Apart from a provision of Rs. 1.22 crores for agricultural census to be completed during 1977-78, the outlay also includes provision for implementation of the recommendations of the National Commission on Agriculture.

(d) *Agricultural Inputs* (*Rs.* 25.38 *crores*). *The* provision includes Rs. 3.50 crores for production and supply of improved seeds, Rs. 2.96 crores for development of local manurial resources, Rs. 3.50 crores for fertilizers handling facilities at Ports, Rs. 1.50 crores for strengthening of agricultural aviation programme for purchase of aircraft and assistance to States for construction of air strips for aerial spraying. Apart from this, intensification of aerial spraying of important crops like cotton, groundnut, mustard and cashew is envisaged to prevent production losses. Under agricultural implements a provision of Rs. 2 crores has been earmarked for investment in State Agro-industries Corporations. In addition a provision of Rs. 1.00 crore has been made for new schemes to popularise improved agricultural implements and provide assistance to village artisans for manufacture, servicing etc. of agricultural implements; these will help to generate additional employment opportunities specially in the rural areas.

(e) *Crop oriented Programmes* (*Rs.* 21.10 *crores*). The provision is mainly for crop-oriented programmes to propagate improved package of practices with regard to important crops like cotton, jute, pulses, sugarcane, spices and horticulture, etc.

(f) *Land Reforms* (*Rs.* 8.50 *crores*). The provision has been made for grant-in-aid and loan assistance to new assignees of land on imposition of ceiling on agricultural holdings with a view to enable the new assignees of land to take to efficient cultivation, for purchase of basic inputs to take up cultivation in the lands assigned to them. A new scheme for consolidation of holdings in commands of irrigation projects with a provision of Rs. 1 crore is also being taken up.

(g) *Drought Prone Area Programmes* (*Rs.* 50.96 *crores*). The basic objective of the programme is to tackle the problems of drought on long term perspectives based on the strategy of optimum utilisation of land and water resources entailing a package of measures in 74 selected districts.

(h) *Small Farmers and Agricultural Labourers* (*Rs.* 44.96 *crores*). The provision is meant for grant to small/marginal farmers and agricultural labourers development agencies set up to improve the economic conditions of the weaker sections of the community in rural areas and for diversifying their economic activities.

(j) *Storage and Warehousing* (*Rs.* 7.76 *crores*). This outlay essentially is for assistance to Central Warehousing Corporation and State Warehousing Corporations for construction of scientific storage godowns for foodgrains etc.

(k) *Other schemes* (*Rs.* 6.41 *crores*). This includes Rs. 3.44 crores for agricultural marketing and quality control and Rs. 2.97 crops for production of high yielding varieties of pulses crops.

(ii) **Minor Irrigation (Rs. 8.98 crores)**

This provision is for Central Ground Water Board, which is the apex scientfic body at natonal level to look after all the aspects of exploration, development and management of ground water resources in the country. This provision also includes a sum of Rs. 2 crores for assistance to States and Union Territories for strengthening the ground and surface water organisations.

(iii) **Soil and Water Conservation (Rs. 13.68).**

The outlay includes provision of Rs. 7.96 crores for undertaking soil and water conservation measures in the catchments of major river valley projects with a view to reduce soil erosion and conserve soil moisture and prevent siltation in the reservoirs. The provision also includes a sum of Rs. 2 crores for a new scheme to tackle the acute problem of soil and water conservation in the catchments of Himalayan rivers through development of pastures and afforestation. The programmes will generate substantial employment opportunities in the region.

(iv) **क्षेत्र विकास** (31.42 **करोड़ रुपए**)

**(क) सिंचाई क्षेत्र विकास कार्यक्रम** (19.70 **करोड़ रुपए**) : यह रकम देश के चुने हुए सिंचाई क्षेत्रों में समेकित क्षेत्र विकास कार्य के लिए निर्धारित की गई है। इस कार्यक्रम में खेतों में नहरें-नालियां बनाना, भूमि को समतल करना, भूमि को आकार देना, ऊपरी सतह का डिजाइन बनाना और योजनायें बनाना तथा उनकी देख-रेख करना व उन्हें अमल में लाने जैसे खेतों पर ही किये जाने वाले विकास-कार्य शामिल है। यह परिव्यय, इस कार्यक्रम के लिए कृषि पुनर्वित्त और विकास निगम को सहायता देने के लिए की गई 2 करोड़ रुपए की व्यवस्था के अलावा है।

**(ख) रेगिस्तान क्षेत्र विकास** (6.10 **करोड़ रुपए**) : यह राशि राजस्थान, हरियाणा, गुजरात के गरम सूखे क्षेत्र में और जम्मू व कश्मीर तथा हिमाचल प्रदेश के ठंडे सूखे क्षेत्र में सीमित पैमाने पर आधारभूत समस्याओं को हल करने के लिए है।

**(ग) असिंचित भूमि और पहाड़ी इलाकों का विकास** (4.87 **करोड़ रुपए**) : यह राशि जनजाति क्षेत्र के विकास की परियोजनाओं और पहाड़ी इलाकों के विकास की तीन परियोजनाओं में आर्थिक सहायता देने के लिए रखी गई है।

**खाद्य** (38 **करोड़ रुपए**) :

इस में निम्नलिखित के लिए व्यवस्था है :—

(क) अतिरिक्त गोदामों के निर्माण के लिए भारतीय खाद्य निगम को सहायता;

(ख) खाद्य संसाधन के अन्तर्गत मुख्य रूप से माडर्न बेकरीज को और फल तथा सब्जी उत्पाद निगम को उधार ; और

(ग) बालाहार स्कीम सहित पोषाहार और सहायक फल कार्यक्रम।

(vi) **पशुपालन** (32.20 **करोड़ रुपए**) : यह राशि बहुत से पशु विकास कार्यक्रमों के लिए है। इसमें छोटे और सीमान्तिक किसानों तथा खेतिहर मजदूरों की कुक्कुट-पालन, सूअर-पालन, और भेड़-पालन के लिए सहायता देने के लिए 5.50 करोड़ रुपए, छोटे और सीमान्तिक किसानों तथा खेतिहर मजदूरों को संकर बछियों के पालन के लिए 2.50 करोड़ रुपए, विदेशी पशु प्रजनन कार्यक्रम के लिए 2.15 करोड़ रुपए, बड़े-बड़े भेड़ प्रजनन फार्मों के लिए 1.80 करोड़ रुपए और केन्द्रीय पशु प्रजनन फार्मों के लिए 1.80 करोड़ रुपए की व्यवस्था शामिल है। इसके अलावा भैंस विकास परियोजना, मरे हुए जानवरों का उपयोग करने की स्कीम, मौजूदा भेड़ फार्मों के इर्द-गिर्द भेड़ पालकों के गांव बसाना और बकरियों के लिए विस्तार सुविधाओं सहित प्रायोगिक आधारभूत फार्म जैसी कुछ नई स्कीमें शुरू की जा रही हैं।

(vii) **डेयरी विकास** (10.59 **करोड़ रुपए**) : 42.55 करोड़ रुपए के कुल आयोजना परिव्यय में से 21.96 करोड़ रुपए की राशि भारतीय डेयरी निगम के आन्तरिक साधनों से पूरी की जाएगी। बजट में जो व्यवस्था की गई है, वह मुख्यतः राष्ट्रीय डेयरी विकास बोर्ड में निवेश (2.50 करोड़ रुपए), नई डेयरी परियोजनाएं स्थापित करने के लिए भारतीय डेयरी निगम (4.94 करोड़ रुपए) और दिल्ली दुग्ध योजना (1.25 करोड़ रुपए) के लिए है।

(viii) **मीन उद्योग विकास** (33.36 **करोड़ रुपए**) : मीन उद्योग विकास कार्यक्रम का मुख्य उद्देश्य आधारभूत सुविधाओं का विकास करना, समुद्र और तालाबों, नदियों आदि में मीन क्षेत्रों की खोज करना और मीन उद्योग में प्रशिक्षण कार्यक्रम आरम्भ करना है। उसके अन्तर्गत ट्रालर विकास निधि में पूंजी लगाने के लिए 6 करोड़ रुपए, बड़े और छोटे पत्तनों पर घाट लगाने की सुविधाओं के लिए 9.53 करोड़ रुपए, मछलियों को मंडियों तक पहुंचाने के उद्देश्य से ठंडी रेल गाड़ियों में पूंजी लगाने के लिए 1.40 करोड़ रुपए, कमजोर वर्गों के लाभ के लिए राज्यों की मीनपालक विकास एजन्सियों के लिए 1.75 करोड़ रुपए की व्यवस्था की गई है। इसमें विदेशों से मछलियों की खोज करने वाले जहाजों को खरीदने के लिए 2.15 करोड़ रुपये की व्यवस्था भी शामिल है।

(ix) **वनपालन विकास** (14.33 **करोड़ रुपये**) : वनपालन के अन्तर्गत विकास कार्यक्रमों में बंजर भूमि और पंचायतों की भूमि में मिली-जुली किस्मों के पेड़ लगाने और निम्न कोटि के वनों में सामाजिक वन-पालन का विकास करने और छायादार पेड़ लगाने के लिए 7.70 करोड़ रुपए की व्यवस्था की गई है। इन कार्यक्रमों से गांवों का आधारभूत ढांचा मजबूत होगा, ईंधन के काम आने वाली लकड़ी का उत्पादन बढ़ेगा, पशु पालन विकास के लिए चारा मिलेगा और ग्रामीण जनता को रोजगार के अवसर मिलेंगे। इस व्यवस्था में उन राज्यों के वनविकास निगमों में पूंजी लगाने के लिए 2.40 करोड़ रुपए की रकम रखी गई है, जहां सरकारी जमीन पर काजू, रबड़ और नारियल जैसी वाणिज्यिक फसलें उगाई जाती हैं।

(x) **ग्राम विकास** (25.69 **करोड़ रुपये**) : गांवों की आर्थिक उत्पादकता बढ़ाने और उनकी उत्पादन क्षमता का विकास करने के प्रयोजन से सड़कें बनाने के लिए 20 करोड़ रुपए, गांवों की मंडियों के विकास के लिए, जिसमें ग्रामीण इलाकों में 100 प्राथमिक मंडियों और जनजाति और पहाड़ी क्षेत्रों आदि जैसे पिछड़े क्षेत्रों में 70 नियोजित मंडियां खोलने का काम शामिल है, 2 करोड़ रुपए, सामुदायिक विकास कार्यक्रमों के लिए 1.26 करोड़ रुपए और अनुप्रयुक्त पोषाहार कार्यक्रम के अन्तर्गत ग्रामीण समाज को पोषाहार के प्रति जागरूक बनाने के लिए 2.43 करोड़ रुपये के अनुदान देने की व्यवस्था की गई है।

(xi) **कृषि वित्तीय संस्थाएं** (78.25 **करोड़ रुपए**) : जो कृषि परि-योजनाएं अन्तर्राष्ट्रीय विकास संघ के ऋणों से चलाई जा रही है, उनके संबंध में कृषि पुनर्वित्त और विकास निगम के लिए बजट में 75 करोड़ रुपए की, सिंचाई क्षेत्र विकास कार्यक्रम के लिए 2 करोड़ रुपए की और दस और क्षेत्रीय ग्रामीण बैंकों की शेयर पूंजी में निवेश के लिए 1.25 करोड़ रुपए की व्यवस्था की गई है।

## उद्योग और खनिज

(i) **ग्राम और लघु उद्योग** (83.20 **करोड़ रुपए**) : इस क्षेत्र के परिव्यय में केन्द्रीय रेशम बोर्ड की विभिन्न स्कीमों के माध्यम से रेशम कीटपालन सम्बन्धी विकासात्मक प्रयासों की गति को बनाये रखने के लिए रेशम कीटपालन विकास पर 4 करोड़ रुपये, नये डिजाइनों का विकास करने के प्रयोजन से हथकरघा उद्योग की विशिष्ट विकासात्मक स्कीमों पर 16.75 करोड़ रुपये और दस्तकारी के लिए 6.52 करोड़ रुपए, पारम्परिक शिल्पों में अनुसंधान करने, विपणन और सेवा विस्तार केन्द्र खोलने तथा परिचालन सहायता कक्ष को सुदृढ़ बनाने और खादी तथा ग्रामोद्योग के लिए 35 करोड़ रुपए, लघु उद्योगों के लिए 16.12 करोड़ रुपए और शिक्षित बेरोजगार उद्यमकर्त्ताओं को आर्थिक सहायता देने की स्कीम के लिए 6 करोड़ रुपए और ग्रामोद्योग के गहन विकास के लिए (3.97 करोड़ रुपए) की व्यवस्था है :

(iv) **Area Development (Rs. 31.42 crores)**

(a) *Command Area Development Programme* (Rs. 19.70 crores). The provision is for integrated area development work in selected irrigation commands in the country. The programme includes, on-farm development works such as construction of field channels, drains, land levelling, land shaping, surface designing and preparation of plans besides supervision and execution thereof. The outlay is exclusive of the provision of Rs. 2 crores made for assistance to Agricultural Refinance and Development Corporation for this Programme.

(b) *Desert Areas Development* (*Rs. 6.10 crores*). To tackle infrastructure problems in the hot arid zone of Rajasthan, Haryana, Gujarat and the cold arid zone of J&K and Himachal Pradesh.

(c) *Development of Dry Land and Hill areas* (Rs. 4.87 crores). To assist projects in tribal area development and three projects in hill area development.

(v) **Food (Rs. 38 crores)**

The outlay under this sector includes

(a) assistance to Food Corporation of India for construction of additional storage accommodation.

(b) Food processing mainly loans to Modern Bakeries and setting up of Fruit and Vegetable Products Corporation, and

(c) nutrition and subsidiary fruit programme including Balahar scheme.

(vi) **Animal Husbandry (Rs. 32.20 crores)**

The provision is earmarked for a number of cattle development programmes. It includes Rs. 5.50 crores for assistance to small and marginal farmers and agricultural labourers for poultry, piggery and sheep production, Rs. 2.50 crores for assistance to small and marginal farmers and agricultural labourers for rearing of cross-bred heifers, Rs. 2.15 crores for exotic cattle breeding programme, Rs. 1.80 crores for large sheep breeding farms, Rs. 1.80 crores for Central cattle breeding farms. In addition a few new schemes are being introduced such as buffalo development projects, carcass utilisation scheme, setting up of village clusters of sheep around existing sheep farms and pilot base farm for goats with extension facilities.

(vii) **Dairy Development (Rs. 10.59 crores)**

Of the total Plan outlay of Rs. 32.55 crores, an amount of Rs. 21.96 crores would be met from the internal resources of the Indian Dairy Corporation. The budgetary provision is meant primarily for investment in National Dairy Development Board (Rs. 2.50 crores), assistance to Indian Dairy Corporation for setting up of new dairy projects (Rs. 4.94 crores) and Delhi Milk Scheme (Rs. 1.25 crores).

(viii) **Fisheries Development (Rs. 33.36 crores)**

The main objectives of fisheries development programmes are to develop infrastructural facilities, exploration of marine and inland fisheries and for training programmes on fisheries. The provision includes Rs. 6 crores for investment in Trawler Development Fund, Rs. 9.53 crores for providing landing and berthing facilities at major and minor ports, Rs. 1.40 crores for investment in refrigerated rail vans for transport of fish to marketing centres and Rs 1.75 crores for fish farmer's development agencies in the States for the benefit of weaker sections. The provision also includes a sum of Rs. 2.15 crores for procurement of exploratory vessels from abroad.

(ix) **Forestry Development (Rs. 14.33 crores)**

The development programmes under forestry include mixed plantation on waste lands, panchayat lands and development of social forestry in degraded forest and raising of shelter belts for which an amount of Rs. 7.70 crores has been provided. These programmes will strengthen rural infrastructure, augment production of fuel wood, fodder for development of animal husbandry and generate employment for the rural masses. A provision of Rs. 2.40 crores has been earmarked for investment in forest development corporations of the States, which are involved in the plantation of commercial crops on government lands.

(x) **Rural Development (Rs. 25.69 crores)**

This includes Rs. 20 crores for construction of rural roads to improve economic productivity and development of production potential in rural areas, Rs. 2 crores for development of rural markets—100 primary markets in rural areas and 70 regulated markets in backward areas like tribal areas, hill areas etc., Rs. 1.26 crores for community development programmes and Rs. 2.43 crores for grants under Applied Nutrition Programme for making the village communities nutrition conscious.

(xi) **Agricultural Financial Institutions (Rs. 78.25)**

This provision is for budgetary support to Agricultural Refinance and Development Corporation—Rs. 75 crores for agricultural projects financed from credits from International Development Association, Rs. 2 crores for Command Area Development Programme and Rs. 1.25 crores towards share capital of 10 additional regional rural banks.

## INDUSTRY AND MINERALS

(i) **Village and Small Industries (Rs. 83.20 crores)**

The outlay on this sector includes provision for development of sericulture (Rs. 4.00 crores) for maintaining the tempo of development through the various schemes of Central Silk Board; developmental schemes for Handloom Industry (Rs. 16.75 crores) and Handicrafts (Rs. 6.52 crores) for developing new designs; conducting research in traditional crafts; setting up of marketing and service extension centres and strengthening of Operational Assistance Cell, Khadi and Village Industries (Rs. 35 crores), Small Scale Industries (Rs. 16.12 crores) including Rs. 6 crores for providing financial assistance to educated unemployed entrepreneurs, and Intensive development of rural industries (Rs. 3.97 crores).

(ii) **मशीनरी और इंजीनियरिंग उद्योग (59.08 करोड़ रुपए)** : इस क्षेत्र के परिव्यय में आन्तरिक साधनों से उपलब्ध 6.93 करोड़ रुपए की रकम के अलावा पिंजौर के ट्रैक्टर प्रभाग, कालमामेरी के मशीनरी प्रभाग और हैदराबाद की लैम्प परियोजना सहित हिन्दुस्तान मशीन टूल्स की 13 चालू स्कीमों और 20 लाख घड़ियां बनाने की एक नई स्कीम के लिए 2.15 करोड़ रुपए की व्यवस्था की गई है। 1975-76 में हिन्दुस्तान मशीन टूल्स द्वारा किए गए उत्पादन का मूल्य 86 करोड़ रुपए था जो 1976-77 में बढ़कर 95.45 करोड़ रुपए हो गया। 1977-78 के लिए 120 करोड़ रुपए का लक्ष्य निर्धारित किया गया है।

भारत हैवी इलेक्ट्रिकल्स के लिए मुख्य रूप से उसकी चालू स्कीमों और केन्द्रीय ढलाई-गढ़ाई संयंत्र, झांसी ट्रांसफार्मर फैक्टरी, सीमलेस स्टील ट्यूब परियोजना आदि के लिये 39.65 करोड़ रुपये की व्यवस्था की गई है। वर्ष 1976-77 के दौरान निगम के उत्पादन का मूल्य 442.64 करोड़ रुपये था जो 1975-76 के मुकाबले 7 प्रतिशत ज्यादा है। 1977-78 के लिए 546 करोड़ रुपये का लक्ष्य निर्धारित किया गया है

भारत पम्प्स एण्ड कम्प्रैसर्स लिमिटेड की पम्प और कम्प्रैसर परियोजना के लिए और गैस सिलैण्डर के लिये 1.28 करोड़ रुपये की व्यवस्था की गई है।

सहायता प्रयोजनार्थ जो अन्य मुख्य-मुख्य व्यवस्थाएं की गई हैं, वे हैं:— हैवी इंजीनियरिंग कारपोरेशन (2.43 करोड़ रुपए), स्कूटर्स इंडिया लिमिटेड (1 करोड़ रुपये), भारत हैवी प्लेट एण्ड वेसल्स लिमिटेड (86 लाख रुपये), बर्न स्टैन्डर्ड कम्पनी (2 करोड़ रुपये), माइनिंग एण्ड एलाइड मशीनरी कारपोरेशन (2.11 करोड़ रुपए), जेसप एण्ड कम्पनी (1.85 करोड़ रुपए) और प्रैथवेट एण्ड कम्पनी लिमिटेड (20 लाख रुपए)।

भारी उद्योग विभाग के अधीन एककों में वर्ष 1976-77 के दौरान 828.78 करोड़ रुपये के मूल्य का उत्पादन हुआ, जबकि 1975-76 में यह उत्पादन 751.10 करोड़ का था अर्थात् 1975-76 की तुलना में उत्पादन में 10 प्रतिशत की वृद्धि हुई। वर्ष 1977-78 के लिए 944 करोड़ रुपये का लक्ष्य निर्धारित किया गया है।

(iii) **पेट्रोलियम और पेट्रोकेमिकल्स (382.17 करोड़ रुपए)** : इस क्षेत्र का अनुमोदित आयोजना परिव्यय 677.09 करोड़ रुपये है। जिसमें से 294.92 करोड़ रुपये की पूर्ति आन्तरिक और अन्य साधनों द्वारा की जाएगी।

तेल और प्राकृतिक गैस आयोग के लिए निर्धारित 450.94 करोड़ रुपए के परिव्यय में से 344.00 करोड़ रुपये की रकम तट से दूर तेल की खोज के कार्यक्रम के लिए होगी जिसमें विदेशी भागीदारी के लिए करार की रकम शामिल है। (सब से हाल के अनुमानों के अनुसार चालू वर्ष में कच्चे तेल का उत्पादन 57 लाख टन से बढ़कर 1977-78 में 81.20 लाख टन हो जाने की आशा है जिसमें बम्बई हाई और बेसिन से प्राप्त होने वाला 25 लाख टन कच्चा तेल शामिल है।) भारतीय तेल निगम के लिए 96.00 लाख रुपए का आयोजना परिव्यय निर्धारित किया गया है जिसमें मथुरा तेल शोधन कारखाने के लिए 31.00 करोड़ रुपए, सलाया-कोयाली-मथुरा पाइपलाइन के लिए 42.50 करोड़ रुपये और गुजरात तेल शोधन कारखाने के विस्तार के लिए 10.00 करोड़ रुपए की रकम शामिल है। आयल इंडिया लिमिटेड के लिए निर्धारित 27.73 करोड़ रुपये का परिव्यय तेल की खोज की स्कीमों को जारी रखने के लिए पाइपलाइन का विस्तार करने की सुविधाओं के लिए है। डोंगईगांव रिफाइनरी और पेट्रोकेमिकल्स लिमिटेड के लिए 18.17 करोड़ रुपये के परिव्यय की स्वीकृति दी गई है जिसमें से 8.00 करोड़ रुपए की राशि केप्टिव पावर प्लांट के लिए और दो-दो करोड़ रुपये की राशि केरोसीन ट्रीटिंग यूनिट, कोक एंड कोल केल्सीनेशन यूनिट और दूर-संचार के यूनिटों के लिए है। इंडियन पेट्रोकेमिकल्स कारपोरेशन लिमिटेड 71.20 करोड़ रुपये के स्वीकृत आयोजना परिव्यय से चालू परियोजनाओं को क्रियान्वित करेगा, जिसमें से अधिकांश परियोजनाओं में चालू वर्ष में काम होना शुरू हो जाएगा। हिन्दुस्तान पेट्रोलियम कारपोरेशन लिमिटेड (इसकी अतिरिक्त कच्चे तेल होने की बम्बई और विशाखापत्तनम परियोजनाओं के लिए) और इंडो-बर्मा पेट्रोलियम कम्पनी और इसकी सहायक कम्पनियों के लिए भी पूंजी परिव्यय स्वीकार किया गया है। जांच पड़ताल और क्रियान्वयन के लिए कुछ नई स्कीमें भी शुरू की जानी है और इस संबंध में 5.00 करोड़ रुपये का परिव्यय मंजूर किया गया है।

(iv) **रसायन (7.43 करोड़ रुपए)** : वर्ष 1977-78 के लिए रसायन क्षेत्र के लिए आयोजना परिव्यय 8.49 करोड़ रुपये का है जिसमें से 1.06 करोड़ रुपए की राशि हिन्दुस्तान आर्गेनिक केमिकल्स लिमिटेड के आन्तरिक साधनों से प्राप्त होगी। यह व्यवस्था मालाथियन एंडोसल्फेन डी०डी०टी०, बी० एच० सी० येनुलेशन और हिन्दुस्तान इंसेक्टिसाइड्स लिमिटेड के अर्गेनों फास्फोरस कम्पाउंडों के लिए और हिन्दुस्तान आर्गेनिक केमिकल्स लिमिटेड की विस्तार योजना (दूसरा दौर) के लिए है।

(v) **औषध और भेषज (17.85 करोड़ रुपए)** : इसके अन्तर्गत इंडियन ड्रग्स एण्ड फार्मास्यूटिकल लिमिटेड की चालू और नई स्कीमों (निकोटिनामाईड ए० बी० पी० विस्तार और नए फार्मूलेशन यूनिट तथा संयुक्त क्षेत्र की परियोजनाएं) और हिन्दुस्तान एंटीबायोटिक्स लिमिटेड की चालू और विस्तार स्कीमों और विज्ञान और प्रौद्योगिकी कार्यक्रमों के लिए व्यवस्था की गई है।

(vi) **उर्वरक (305.85 करोड़ रुपए)** : इस व्यवस्था का बड़ा भाग फर्टिलाइजर्स कारपोरेशन आफ इंडिया (208.55 करोड़ रुपये), नेशनल फर्टिलाइजर्स लिमिटेड (80 करोड़ रुपए) और फर्टिलाइजर्स और केमिकल्स ट्रावनकोर लिमिटेड (14.73 करोड़ रुपए) की चालू स्कीमों के खर्च को पूरा करने के लिए है। इस व्यवस्था में 1977-78 में सरकारी क्षेत्र में दो नए उर्वरक संयंत्र शुरू करने के लिए 1 करोड़ रुपए की राशि शामिल की गई है। लेकिन इन संयंत्रों के लिए स्थान, इनकी क्षमता और फीडस्टाक आदि अभी तय किए जाने हैं और इसलिये बजट में केवल 1 करोड़ रुपये की सांकेतिक व्यवस्था की गई है।

(vii) **समुद्री जहाज निर्माण (25.71 करोड़ रुपए)** : इस परिव्यय में 1.98 करोड़ रुपये जहाज बनाने के कारखाने और सजल बन्दरगाह परियोजना के विकास कार्यक्रम को क्रियान्वित करने के उद्देश्य से हिन्दुस्तान शिपयार्ड लिमिटेड में निवेश के लिए और 17 करोड़ रुपये कोचीन शिपयार्ड को उधार देने के लिये शामिल किए गए हैं ताकि कोचीन शिपयार्ड समुद्री जहाज के निर्माण में 1.5 लाख टन भार और जहाजों की मरम्मत में 10 लाख सकल पंजीकृत टन भार की वार्षिक क्षमता प्राप्त कर सके। अब ऐसी आशा है कि यह परियोजना 1977-78 में पूरी हो जाएगी और 1978-79 के लिए कोई बहुत थोड़ा काम बच रहेगा।

(viii) **दूरसंचार और इलेक्ट्रानिक्स उद्योग (15.41 करोड़ रुपए)** : इस क्षेत्र में भारतीय टेलीफोन उद्योग के लिए 11.52 करोड़ रुपये (इसके अलावा 3.01 करोड़ रुपये की व्यवस्था आन्तरिक साधनों से की जाएगी), संगणक अनुरक्षण निगम के लिए 70 लाख रुपए, सेमीकंडक्टर

(ii) **Machinery and Engineering Industries**
(Rs. 59.08 crores)

The outlay in this sector includes a provision of Rs. 2.15 crores (besides Rs. 6.93 crores available from internal resources) for the Hindustan Machine Tools for thirteen continuing schemes including the tractor division, Pinjore, printing and machinery division at Kalamaseri and lamp project, Hyderabad and one new scheme for production of two million watches. The value of production by HMT went up from Rs. 86 crores in 1975-76 to Rs. 95.45 crores in 1976-77. The target for 1977-78 is Rs. 120 crores.

Rs. 39.65 crores have been provided for Bharat Heavy Electricals mainly for continuing schemes including Central Foundry Forge, Jhansi, Transformer Factory, Seamless Steel Tube Project etc. During 1976-77 the value of production of BHEL was Rs. 442.64 crores—an increase of 7 per cent over the production during 1975-76. The target for 1977-78 is Rs. 546 crores.

Rs. 1.28 crores have been provided for the Bharat Pumps and Compressors Ltd. for their pumps and compressors project and gas cylinders project.

Other major outlays include assistance to Heavy Engineering Corporation (Rs. 2.43 crores), Scooters (India) Ltd. (Rs. 1.00 crore), Bharat Heavy Plates & Vessels Ltd., (Rs. 86 lakhs), Burn Standard Company (Rs. 2.00 crores) Mining & Allied Machinery Corporation (Rs. 2.11 crores), Jessop & Co., (Rs. 1.85 crores) and Braithwaite & Co., Ltd. (Rs. 20 lakhs).

The value of production in the units under the Department of Heavy Industry during the year 1976-77 was Rs. 828.78 crores against Rs. 751.10 crores during 1975-76, yielding a growth of 10 per cent in production over 1975-76. The target for 1977-78 is Rs. 944 crores.

(iii) **Petroleum & Petro Chemicals** (Rs. 382.17 crores)

Approved Plan outlay for this sector is Rs. 677.09 crores of which Rs. 294.92 crores will be met by internal and other resources.

Out of the outlay of Rs. 450.94 crores fixed for ONGC ,an amount of Rs. 344.00 crores will be for off shore programme, including foreign participation contracts. (According to the latest assessment, production of crude oil is expected to be stepped up from 5.70 million tonnes in 1976-77 to 8.12 million tonnes in 1977-78, inclusive of 2.50 million tonnes from Bombay High and Bassein.) The Plan outlay for Indian Oil Corporation is Rs. 96.00 crores inclusive of Rs. 31.00 crores for Mathura Refinery, Rs. 42.50 crores for Salaya-Kôyali-Mathura Pipeline, and Rs. 10.00 crores for Gujarat Refinery expansion. The outlay of Rs. 27.73 crores for Oil India Limited is for continuing schemes of exploration and pipeline expansion facilities. For Bongaigaon Refinery and Petrochemicals Ltd. the outlay approved is Rs. 18.17 crores out of which the amount of Rs. 8.00 crores is meant for the captive power plant and Rs. 2.00 crores each for Kerosene Treating Unit, Coke and Coal Calcination Unit, and Off-sites. Indian Petrochemicals Corporation Ltd., with an approved Plan outlay of Rs. 71.20 crores will implement the continuing projects, most of which will be commissioned during the current year. Outlays have also been provided for Hindustan Petroleum Corporation Ltd., (for its additional crude tankage project at Bombay and Visakhapatnam), and Indo-Burma Petroleum Company and its subsidiary companies. Some new schemes are also proposed to be taken up for examination and implementation, and the Plan outlay in this respect is Rs. 5.00 crores.

(iv) **Chemicals** (Rs. 7.43 crores) :

The Plan outlay for the chemical sector for the year 1977-78 is Rs. 8.49 crores of which an amount of Rs. 1.06 crores will be available from the internal resources of the Hindustan Organic Chemicals Ltd. The provision is for the Malathion, Endosulfan, DDT, BHC Granulation and Organo Phosphorous Compounds projects of Hindustan Insecticides Ltd., and the expansion Scheme (Phase-II) of Hindustan Organic Chemicals Ltd.

(v) **Drugs and Pharmaceuticals** (Rs. 17.85 crores) :

This includes provision for the continuing and new schemes (Nicotinamide, ABP Expansion and New Formulation Units and Joint Sector Projects) of Indian Drugs & Pharmaceuticals Ltd., continuing and expansion schemes of Hindustan Antibiotics Ltd and also the requirement for S & T programmes.

(vi) **Fertilizers** (Rs. 305.85 crores) :

The major portion of the provision is for meeting the expenditure on the continuing schemes of the Fertilizer Corporation of India, (Rs. 208.55 crores), the National Fertilizers Limited (Rs. 80 crores) and Fertilizers & Chemicals (Travancore) Limited (Rs. 14.73 crores). The provision also includes Rs. 1 crore towards starting of two new fertilizer plants in the public sector in 1977-78. However, the location, capacity and and feedstock etc. of these plants are yet to be determined and, therefore, only a token provision of Rs. 1 crore has betn made in the budget.

(vii) **Ship Building** (Rs. 25.71 crores) :

The outlay includes Rs. 1.98 crores for investment in Hindustan Shipyards Ltd. for implementing the development programme of the shipyard and wet basin project, Rs. 17 crores as loans to Cochin Shipyard for achieving an annual capacity of 1.5 lakhs DWT in ship building and one million GRT in ship repair. It is now anticipated that this project will be completed by 1977-78 with minor spill over to 1978-79.

(viii) **Telecommunication and Electronics Industries** (Rs. 15.41 crores) :

This sector includes an allocation of Rs. 11.52 crores to the Indian Telephone Industries (besides Rs. 3.01 crores to be met from the internal resources), Rs. 70 lakhs for Computers Maintenance

उपकरणों के उत्पादन और अनुसंधान विकास के कम्प्लेक्स में निवेश के लिए 98 लाख रुपए और इलैक्ट्रानिक्स कारपोरेशन के लिए 1 करोड़ रुपए की व्यवस्था की गई है ।

(ix) **कोयला और लिगनाइट (226.66 करोड़ रुपए)** : वर्ष 1977-78 में 955 लाख टन उत्पादन का लक्ष्य प्राप्त करने के प्रयोजन से कोल इंडिया लि० के लिए 171.73 करोड़ रुपए की व्यवस्था की गई है । इसमें सिंगरैनी कोयला खानों में निवेश के लिए 2.46 करोड़ रुपए शामिल हैं । नेवेली लिगनाइट कारपोरेशन के लिए 41.89 करोड़ रुपए की व्यवस्था की गई है ताकि 65 लाख टन वार्षिक की अन्तिम क्षमता प्राप्त करने के लिए यह निगम सहायक पुर्जे और विशेष उपकरण प्राप्त कर सके और नेवेली में स्थापित किए जाने वाले प्रस्तावित तापीय बिजली घर की आवश्यकताएं पूरी की जा सकें सिंगरेनी कोयला खान के विकास में सहायता पहुंचाने के प्रयोजन से सहायता के रूप में 9.96 करोड़ रुपए की व्यवस्था अलग से की गई है, जो कम्पनी द्वारा जुटाए गए आन्तरिक साधनों और आंध्र प्रदेश सरकार द्वारा दिए गए अंशदान के अलावा है ।

(x) **लोहा और इस्पात (510.85 करोड़ रुपए)** : इस क्षेत्र में आयोजना परिव्यय 530.49 करोड़ रुपए का होगा, जिसमें 19.64 करोड़ रुपया बजट के अलावा आन्तरिक साधनों से पूरा किया जाएगा ।

बोकारो स्टील प्लांट के लिए 138.15 करोड़ रुपए के परिव्यय की व्यवस्था की गई है—पहले दौर के लिए (27.25 करोड़ रुपए), दूसरे दौर के लिए (108 करोड़ रुपए), और शेष रकम की व्यवस्था भारत रिफ्रेक्टरीज के लिए की गई है ।

17 लाख टन इस्पात के ढलों के वार्षिक उत्पादन की क्षमता वाला पहला दौर धमन भट्ठी नं० 3 को छोड़ कर लगभग पूरा हो गया है। इस धमन भट्ठी के कुछ महीनों में तैयार हो जाने की आशा है। 40 लाख टन क्षमता तक विस्तार के दूसरे दौर के जून 1979 तक पूरा हो जाने का आशा है लेकिन कोल्ड रोलिंग मिल कम्पलैक्स के फरवरी, 1982 में शुरू होने की आशा है। 1976-77 में 9.56 लाख टन इस्पात के ढलों के वास्तविक उत्पादन के मुकाबले 1977-78 के लिए 14 लाख टन के उत्पादन का लक्ष्य रखा गया है।

हिन्दुस्तान स्टील लिमिटेड का पुनर्गठन कर दिए जाने के परिणामस्वरूप भिलाई और राउरकेला के इस्पात संयंत्र (जिसमें राउरकेला उर्वरक संयंत्र भी शामिल है) तथा दुर्गापुर स्थित मिश्रित इस्पात संयंत्र का कार्यभार संभालने के लिए स्टील आथरिटी आफ इंडिया लिमिटेड के पूर्ण स्वामित्व के अधीन तीन अलग-अलग सहायक कम्पनियां बनाई गई हैं। लेकिन दुर्गापुर इस्पात संयंत्र हिन्दुस्तान स्टील लिमिटेड कम्पनी का शेष अंग बना रहेगा ।

भिलाई स्टील लिमिटेड के लिए की गई 144.43 करोड़ रुपए की कुल व्यवस्था में से 117 करोड़ रुपए की राशि 40 लाख टन तक के विस्तार कार्यक्रम के लिए है, जो दिसम्बर, 1981 तक पूरा हो जाएगा। शेष व्यवस्था दूसरे सिंटरिंग संयंत्र और डालो खानों के यंत्रीकरण के लिए है।

इस क्षेत्र में जो अन्य महत्वपूर्ण व्यवस्थाएं की गई हैं वे हैं—इंडियन आयरन एण्ड स्टील कम्पनी (25.91 करोड़ रुपए), हिन्दुस्तान स्टील वर्क्स कंस्ट्रक्शन लिमिटेड (2.49 करोड़ रुपए), सेलम स्टील लिमिटेड (3 करोड़ रुपए), महानदी जलाशय परियोजना (3 करोड़ रुपए), बेलेट बनाने वाला गोआ स्थित दूसरा संयंत्र (1.27 करोड़ रुपए) और विजयनगर इस्पात संयंत्र (एक करोड़ रुपए) तथा विशाखापत्तनम् इस्पात संयंत्र (एक करोड़ रुपए)।

(xi) **अलौह धातुएं (61.07 करोड़ रुपए)** : खान विभाग के लिए 1977-78 के 93.77 करोड़ रुपए के आयोजना-परिव्यय में 14.14 करोड़ रुपए के अतिरिक्त बजट साधनों की व्यवस्था है । कुछ महत्वपूर्ण परिव्यय इस प्रकार हैं:

(क) **एल्युमीना (41.69 करोड़ रुपए)** : वर्ष 1976-77 में गैर-सरकारी क्षेत्र के तीन एककों और सरकारी क्षेत्र के एक एकक अर्थात् भारत एल्युमीनियम कम्पनी द्वारा एलयुमीनियम धातु का 2,08,687 टन उत्पादन किया गया ।

सरकारी क्षेत्र के उपक्रम भारत एल्युमीनियम कम्पनी में 24,761 टन उत्पादन हुआ था। इसके अलावा इस कम्पनी ने 40,000 टन एल्युमीना का निर्यात किया जिससे 4.00 करोड़ रुपए की विदेशी मुद्रा की आय हुई। यदि नियमित रूप से बिजली मिलती रहे तो पचीस-पचीस हजार टन एल्युमीनियम की क्षमता वाली दूसरी और तीसरी पाटलाइनों में उत्पादन शुरू किया जा सकता है । चालू वर्ष के बजट में कोरबा स्मेल्टर से संबंधित संविरचन की सुविधाओं पर होने वाले खर्च के लिए व्यवस्था की गई है। पूटकापहाड़ और अमरकंटक खानों में बाक्साइट भंडारों के अपर्याप्त होने के कारण भारत एल्युमीनियम कम्पनी ने गंधमर्दन के बाक्साइट के नए स्रोतों का उपयोग करने का प्रस्ताव किया है जिसके लिए उसने पट्टे पर खानें प्राप्त करने के लिए उड़ीसा सरकार से आवेदन किया है। "कैप्टिव" कास्टिक सोडा और क्लोरीन संयंत्रों की स्थापना के लिए कतिपय सम्भाव्यता अध्ययन शुरू करने का प्रस्ताव है ।

(ख) **तांबा (14.41 करोड़ रुपए)** : वर्ष 1976-77 में हिन्दुस्तान कापर लिमिटेड ने घाटसिला में 10,171 टन बिजली से साफ की गई तांबे की छड़ों और खेतड़ी में 11,143 टन छड़ों का उत्पादन किया । यह कुल उत्पादन मोटे तौर पर देश की मांग का लगभग 50 प्रतिशत बैठता है । चालू वर्ष के बजट में चांदमारी, मोसाबोनी और सुरदा के छोटे भंडारों और मध्य प्रदेश के बालाघाट जिले में मलाजखण्ड के तांबे के बड़े भंडारों के विकास और विस्तार के लिए भी व्यवस्था की गई है । मलाजखण्ड खानों के विकास की वर्तमान दर को देखते हुए यह अनुमान लगाया गया है कि 1984-85 में 23,000 टन तांबे के बराबर की धातु के सांद्रणों का पूरा-पूरा उत्पादन होने लगेगा । मलाजखण्ड खानों का विकास हो जाने से खेतड़ी स्मेल्टर की पूरी क्षमता का उपयोग किया जा सकेगा और हिन्दुस्तान कापर को भी अधिक लाभ होने लगेगा ।

(ग) **सोना (1.86 करोड़ रुपये)** : भारत गोल्ड माइन्स लिमिटेड में 1976-77 में 22.04 लाख ग्राम सोने का उत्पादन हुआ । सोने का उत्पादन अधिक होने के कारण भारत गोल्ड माइन्स लिमिटेड कम्पनी की सोने का उत्पादन लागत 1976-77 में 547 रुपए प्रति 10 ग्राम से काफी कम हो कर 499 रुपए प्रति 10 ग्राम हो गई । बजट में की गई व्यवस्था अतिरिक्त भंडारों की खोज के लिए है ।

(घ) **जस्ता (16.85 करोड़ रुपए)** : देबरी जिंक स्मेल्टर को जस्ता धातु उत्पादन की वार्षिक क्षमता 18,000 टन से बढ़ा कर 45,000 टन करने से संबंधित काम पूरा हो गया है और जनवरी 1977 से उत्पादन शुरू हो गया है । नए विशाखापत्तनम् जस्ता स्मेल्टर (क्षमता 30,000 टन) में मार्च, 1977 से परीक्षण के तौर पर उत्पादन शुरू हो गया है।

Corporation, Rs. 98 lakhs for investment in complex for production and development of Semi-conductor devices and Rs. 1 crore for Electronics Corporation.

(ix) **Coal and Lignite** (Rs. 226.66 crores) :

A provision of Rs. 171.73 crores is made for Coal India Ltd. to achieve production of 95.5 million tonnes during 1977-78. This includes Rs. 2.46 crores for investment in Singareni Collieries. A provision of Rs. 41.89 crores has been made for Neyveli Lignite Corporation for procurement of ancillary and special equipment to achieve the ultimate capacity of 6.5 million tonnes per annum and to meet the requirements of the proposed thermal power station to be set up at Neyveli. A separate provision of Rs. 9.96 crores has been made for assisting the development of the Singareni Collieries Company Ltd. in addition to the internal resources generated by the company and contribution by Andhra Pradesh Government.

(x) **Iron and Steel** (Rs. 510.85 crores) :

The Plan outlay in this sector is Rs. 530.49 crores of which Rs. 19.64 crores would be met from internal resources.

An outlay of Rs. 138.15 crores has been provided for Bokaro Steel Plant-Stage I (Rs. 27.25 crores), Stage II (Rs. 108 crores) and the balance for Bharat Refractories.

Stage I with a capacity for production of 1.7 million tonnes of ingots per annum has been practically completed except Blast Furance No. 3 which is expected to be ready in a few months. Stage II (expansion of capacity to 4 million tonnes) is expected to be completed by June, 1979, except cold rolling mill complex which is expected to be commissioned by February, 1982. As against actual production of 9.56 lakhs tonnes of steel ingots in 1976-77, the production target for 1977-78 is 14 lakh tonnes.

With the restructuring of Hindustan Steel Ltd. three separate companies have been formed as fully owned subsidiaries of SAIL to take over Bhilai and Rourkela Steel Plants (including Rourkela Fertiliser Plant), and the Alloy Steel Plant at Durgapur. Durgapur Steel Plant would, however, continue as residual H.S.L.

Out of the total provision of Rs. 144.43 crores for Bhilai Ispat Limited, Rs. 117 crores are for 4 M.T. expansion scheduled to be completed by December, 1981. The rest of the provision is for Second Sintering Plant and mechanisation of Dalli mines.

The other important provisions are assistance to II SCO (Rs. 25.91 crores) HSCL (Rs. 2.49 crores), Salem Steel Ltd. (Rs. 3 crores), Mahanadi Reservoir Project (Rs. 3 crores), Second Pelletisation Plant at Goa (Rs. 1.27 crores) and Rs. 1 crore each for Vijaynagar and Visakhapatnam Steel Plants.

(xi) **Nonferrous Metals** (Rs. 61.07 crores) :

The Plan outlay of Rs. 93.77 crores for 1977-78 for the Department of Mines will be met from extra budgetary resources to the extent of Rs. 14.14 crores. Some of the important outlays are :

(a) Aluminium (Rs. 41.69 crores): During the year 1976-77, production of 2,08,687 tonnes of aluminium metal was achieved, by the three private sector units and one public sector unit namely, Bharat Aluminium Company.

The public sector undertaking, Bharat Aluminium Co. (BALCO) produced 24,761 tonnes of aluminium. In addition 40,000 tonnes of alumina were exported by BALCO, earning foreign exchange of Rs. 4.00 crores. If regular power supply is made available the second and third potlines with a capacity of 25,000 tonnes each of aluminium, could be put into production. The provision made in the current year's budget includes expenditure on the fabrication facilities relating to Korba smelter. Because of insufficiency of bauxite reserves at Phutkapahar and Amarkantak mines, Bharat Aluminium Company have proposed to exploit new resources of bauxite at Gandhamardan for which they have applied for mining lease to the Government of Orissa. Certain feasibility studies are proposed to be undertaken for the establishment of captive caustic soda and chlorine plants.

(b) Copper (Rs. 14.41 crores) : In 1976-77, Hindustan Copper Limited (HCL) produced 10,171 tonnes of wirebar at Ghatsila and 11,143 tonnes of wirebar at Khetri. The total production roughly amounts to about 50 per cent of the country's demand. The provision in the current year's budget includes the development and expansion of smaller deposits at Chandmari, Mosaboni and Surda and also the major copper deposit at Malanjkhand in Balaghat District of Madhya Pradesh. The present rate of development of Malanjkhand mines envisages full production in 1984-85 of concentrates equivalent to 23,000 tonnes of copper metal. The development of Malanjkhand mines will enable fuller utilisation of Khetri smelter's capacity and improve the profitability of Hindustan Copper.

(c) Gold (Rs. 1.86 crores) : Bharat Gold Mines Limited (BGML) reached production of 22.04 lakh grammes of gold during 1976-77. The increased production of gold brought down significantly the cost of production of gold by BGML from Rs. 547 per 10 grammes to Rs. 499 per 10 grammes in 1976-77. The provision made in the budget is towards exploration of additional deposits.

(d) Zinc (Rs. 16.85 crores) : The work relating to the expansion of the Debari Zinc Smelter from 18,000 tonnes to 45,000 tonnes of annual zinc metal production has been completed and production has started from January, 1977. Trial runs have commenced in the new Vizag Zinc Smelter (capacity 30,000 tonnes) from March, 1977. The provision

विशाखापत्तनम जस्ता स्मेल्टर के लिए बजट में जो व्यवस्था की गई है, वह 1977-78 के दौरान सीसा स्मेल्टर भाग (क्षमता 10,000 टन) को पूरा करने के लिए है। अनुमान है कि इसमें सितम्बर—दिसम्बर, 1977 में उत्पादन शुरू हो जाएगा।

स्मेल्टर की पूर्व-निमित्त क्षमता के अनुसार कच्चे माल की पूर्ति के लिए खानों के विकास के काम को हाथ में लिया गया है। आशा है कि बलारिया की सीसा-जस्ता खान में 1977-78 की तीसरी तिमाही में पूरी तरह से काम होने लगेगा और इसमें अर्थात् प्रतिवर्ष 20,900 टन जस्ता और 3,200 टन सीसा धातु का उत्पादन होगा। राजपुरा दरीबा सीसा-जस्ता खान पर काम शुरू कर दिया गया है और खान में रास्ता बनाने का काम चल रहा है तथा आशा है कि यह परियोजना 1981 तक पूरी हो जाएगी और 1982-83 तक इसमें पूरी तरह से उत्पादन होने लगेगा और इस परियोजना से प्रतिवर्ष 39,000 टन जस्ते और 10,000 टन सीसे का उत्पादन होने लगेगा।

देवारी और विशाखापत्तनम के दोनों स्मेल्टरों में 1978-79 से पूरा उत्पादन होने लगेगा और इनमें लगभग 75,000 टन जस्ता धातु तैयार होने लगेगी। आलवाई स्थित गैर सरकारी क्षेत्र के स्मेल्टर के उत्पादन को हिसाब में लेने के बाद यह कहा जा सकता है कि देश में 1978-79 तक लगभग 90,000 टन जस्ते का उत्पादन होने लगेगा जिससे देश की सारी मांग लगभग पूरी होने लगेगी।

(xii) **परमाणु ऊर्जा उद्योग** (35.41 **करोड़ रुपए**) : इस परिव्यय में 10.00 करोड रुपए भारी पानी संयंत्र, कोटा के लिए, 5.00 करोड़ रुपए तालचर स्थित संयंत्र के लिए, 3.92 करोड़ रुपए तुत्तिकुड़ि संयंत्र के लिए, 10.00 लाख रुपए बड़ौदा संयंत्र के लिए और 30 लाख रुपए रिहायशी बस्ती और भारी पानी परियोजना बोर्ड स्थापित करने के लिए हैं। इसके अलावा 5.00 लाख रुपए के परिव्यय की व्यवस्था देश में पांचवां भारी पानी संयंत्र स्थापित करने के प्रयोजन से प्रारंभिक कार्रवाई करने के लिए है।

एक सौ टन वार्षिक क्षमता वाले कोटा संयंत्र के 1978 के अन्त तक चालू हो जाने की आशा है। बड़ौदा संयंत्र में, जिसकी वार्षिक क्षमता 67.2 टन है चालू वर्ष में उत्पादन शुरू हो जाएगा। इसके सहायक कारखानों में, अर्थात् मेटालिक पोटाशियम प्लांट और अमोनिया सिंथेसिस गैस फेसिलिटी में पहले से ही काम हो रहा है। तुत्तिकुड़ि संयंत्र की, जिसकी वार्षिक क्षमता 71.3 टन है, 1977 के अन्त तक चालू हो जाने की आशा है। तालचर संयंत्र के, जिसकी वार्षिक क्षमता 62.7 टन है 1978 के मध्य तक चालू हो जाने की संभावना है।

(ख) **न्यूक्लीय ईंधन कम्प्लेक्स** (12.50 **करोड़ रुपए**) : स्टेनलेस स्टील सीमलेस ट्यूब संयंत्र और बाल बेयरिंग स्टील सीमलेस ट्यूब संयंत्र को छोड़ कर न्यूक्लीय बिजलीघरों के लिए ईंधन तैयार करने वाले सभी संयंत्रों में पहले से ही काम शुरू हो गया है। स्टेनलेस स्टील सीमलेस ट्यूब संयंत्र की, जिसके लिए 1.95 करोड़ रुपए के परिव्यय की व्यवस्था की गई है, 1977-78 के अन्त तक चालू हो जाने की आशा है और इसमें 2000 मेट्रिक टन स्टेनलेस स्टील सीमलेस ट्यूबों का उत्पादन होगा। बाल बेयरिंग स्टील सीमलेस ट्यूब संयंत्र, जिसके लिए 10.00 करोड़ रुपए के परिव्यय की व्यवस्था की गई है, बाल्बेयरिंग उद्योग की आवश्यकताओं को पूरा करने के लिए प्रतिवर्ष 21 000 टन स्टेनलेस स्टील की ट्यूबों और तेल और प्राकृतिक गैस आयोग के लिए प्रति वर्ष 3000 मेट्रिक टन ड्रिल पाइपों का उत्पादन करने के लिए बनाया गया है। 1977-78 के दौरान इस कारखाने से संबंधित सिविल निर्माण कार्य पूरा हो जाएगा और अधिकांश उपकरण प्राप्त कर लिए जाएंगे।

(ग) प्लूटोनियम संयंत्र के विस्तार के लिए 80 लाख रुपए के परिव्यय की व्यवस्था की गई है। इसके अलावा उड़ीसा कम्प्लेक्स के प्रथम चरण के काम को पूरा करने के लिए जिसमें मिनरल सैंड सेपेरेशन प्लांट लगाना और रासायनिक प्रक्रिया के लिए इल्मेनाइट के स्तर को ऊंचा करना शामिल है, 1.45 करोड़ रुपए की व्यवस्था की गई है।

(xiii) **उपभोक्ता उद्योग** (130.14 **करोड़ रुपए**)

(क) **कपड़ा** (33.66 **करोड़ रुपए**): इसमें राष्ट्रीय कपड़ा निगम में निवेश के लिए 33.50 करोड़ रुपए और कपड़ों संबंध में अनुसंधान और विकास के लिए 16 लाख रुपए की व्यवस्था है।

राष्ट्रीय कपड़ा निगम इस समय 105 रोगी मिलों का प्रबन्ध कर रहा है। इसमें 103 कपड़ा मिलों का राष्ट्रीयकरण किया जा चुका है और शेष दो मिलों का प्रबन्ध सरकार ने लक्ष्मीरतन एंड एथर्टन बेस्ट काटन मिल्स ऐक्ट, 1976 के उपबन्ध के अधीन अपने हाथ में ले लिया है। अनुमान है कि 1976-77 में 90 करोड़ मीटर स्टण्डर्ड कपड़ा और 5.5 करोड़ किलोग्राम मार्केट धागे का उत्पादन होगा। निगम ने कम्पनी अधिनियम, 1956 के अन्तर्गत 9 सहायक निगमों की स्थापना की है, जो राष्ट्रीय कपड़ा निगम (धारक कम्पनी) के मार्गदर्शन में कार्य कर रहे हैं। राष्ट्रीय कपड़ा निगम ने पहले 133 खुदरा दुकानें और 10 केन्द्रीय वितरण डिपो खोले और नवम्बर, 1976 के अन्त तक इन दुकानों की संख्या 1000 थी। 33.50 करोड़ रुपए की कुल व्यवस्था में से राष्ट्रीय कपड़ा निगम द्वारा अपने हाथ में ली गई रोगी मिलों के आधुनिकीकरण के लिए 30.00 करोड़ रुपए की व्यवस्था की गई है। शेष 3.50 करोड़ रुपए श्रम युक्तिकरण स्कीमों के लिए हैं, जिसमें अन्य बातों के साथ-साथ छंटनी मुआवजे की पूरी अदायगी और अपनी इच्छा से रिटायर होने वाले कामगारों को उपदान की अदायगी की व्यवस्था है।

(ख) **कागज** (62.14 **करोड़ रुपए**) : इसमें से 61.41 करोड़ रुपए हिन्दुस्तान कागज निगम को उसकी नागालण्ड और केरल की कागज परियोजनाओं (जिनके अक्टूबर, 1978 तक चालू हो जाने की संभावना है) के लिए तथा नवगांव और कछार परियोजनाओं के लिए हैं, जिन पर इस समय काम चालू है। नेपा मिल्स के लिए भी 73 लाख रुपए की व्यवस्था है।

(ग) **सीमेण्ट** (32.80 **करोड़ रुपए**) : यह व्यवस्था भारतीय सीमेंट निगम की विशेषकर उसकी राजबन, नीमच, अकलतारा, येरेगुन्ताला में चल रही परियोजनाओं के लिए और अदीबाबाद तथा तेंदूर में नई परियोजनाएं आरम्भ करने के प्रयोजन से सहायता देने के लिए की गई है।

(घ) **अन्य उपभोक्ता उद्योग** (1.54 **करोड़ रुपए**) : यह व्यवस्था टेनेरी फुटवेयर कारपोरेशन को 50 लाख रुपए, हिन्दुस्तान साल्ट्स लिमिटेड को 50 लाख रुपए और भारत लैदर कारपोरेशन को 54 लाख रुपए की सहायता देने के लिए की गई है।

made in the Budget for Vizag Zinc Smelter relates to the completion of the lead smelter portion (capacity 10,000 tonnes) during 1977-78 which is expected to go into production in Sept.—December, 1977.

To match the smelter capacity which has already been created, work on mine development has also been taken on hand. The Balaria Lead-Zinc mine is expected to be fully commissioned in the third quarter of 1977-78, with a production of 20,900 tonnes of Zinc and 3200 tonnes of lead metal annually. Work on Rajpura Dariba Lead Zinc mine has been taken on hand and shaft sinking is in progress and the project is expected to be completed by 1981 (full production by 1982-83) and it is planned to yield annually 39,000 tonnes of Zinc and 10,000 tonnes of lead metal.

Both the smelters at Debari and Vizag are expected to reach full production in 1978-79 and will be producing nearly 75,000 tonnes of zinc metal. Taking into account the production of the smelter in the private sector at Alwaye, the country will be producing nearly 90,000 tonnes of zinc metal by 1978-79 practically meeting the country's entire demand.

(xii) **Atomic Energy Industries** (Rs. 35.41 crores) :

(a) The outlay includes Rs. 10.00 crores for the Heavy Water Plant, Kota Rs. 5.00 crores for the plant at Talcher, Rs. 3.92 crores for the Tuticorin Plant Rs. 10.00 lakhs for the Baroda Plant and Rs. 30.00 lakhs for the housing colony and the establishment of the Heavy Water Project Board. Besides this, an outlay of Rs. 5.00 lakhs has been provided initially for preliminary action for the setting up of the fifth Heavy Water Plant in the country.

The Kota Plant with a capacity of 100 tonnes per annum is expected to be commissioned by the end of 1978. The Baroda Plant with a capacity of 67.2 tonnes a year will be commissioned in the current year. Its ancillary facilities viz. Metallic Potassium Plant and Ammonia Synthesis gas Facility are already operational. Tuticorin Plant with a capacity of 71.3 tonnes per year is expected to be commissioned by the end of 1977. The Talcher Plant with a capacity of 62.7 tonnes a year is likely to be commissioned by mid 1978.

(b) Nuclear Fuel Complex (Rs. 12.50 crores)

All the Plants except stainless steel seamless tubes plant and ball bearing steel seamless tubes plant have already been commissioned. The stainless steel seamless tubes plant for which an outlay of Rs. 1.95 crores has been provided is expected to be operational by the end of 1977-78 and is designed to produce 2000 MT of stainless steel seamless tubes. The ball bearing steel seamless tubes plant for which an outlay of Rs. 10.00 crores has been provided is designed to produce 21,000 tonnes per annum of S.S. tubes required for the ball bearing industry and 3000 MT per annum of drill pipes for the ONGC. During 1977-78 civil works will be completed and most of the equipment will be procured.

(c) An outlay of Rs. 80.00 lakhs has also been provided for the Plutonium Plant expansion. Besides, Rs. 1.45 crores are provided for Indian Rare Earths Ltd for executing the first phase of the Orissa Complex which includes a Mineral Sand Separation Plant and the upgradation of Ilmenite for chemical process.

(xiii) **Consumer Industries** (Rs. 130.14 crores)

(a) Textiles (Rs. 33.66 crores) : This provision includes an amount of Rs. 33.50 crores for investment in National Textile Corporation and Rs. 16 lakhs for research and development in textiles.

The National Textile Corporation is, at present, managing 105 sick textile mills. Out of these, 103 textile mills are nationalised mills and the management of two mills has been taken over under the provision of the Laxmirattan and Atherton West Cotton Mills Act, 1976. The production of cloth and yarn during 1976-77 are likely to be 900 million metres of cloth and 55 million kgs. of market yarn. The Corporation has set up 9 subsidiary Corporations under the Companies Act, 1956 which are working under the overall guidance of NTC (Holding Company). The NTC has opened 133 retail outlets and 10 Central distribution depots and have reached more than 1000 outlets already as at the end of November 1976. Out of total provision of Rs. 33.50 crores, a provision of Rs. 30.00 crores has been made for the modernisation of sick mills, taken over by NTC. The balance of Rs. 3.50 crores is for labour rationalisation schemes which provide inter alia full payment of retrenchment compensation and gratuity to those workers who voluntarily retire.

(b) Paper (Rs. 62.14 crores) Out of this provision, Rs. 61.41 crores are intended for assistance to Hindustan Paper Corporation for their Nagaland and Kerala Paper Projects (expected to be commissioned by October, 1978) and also for Nowgong and Cachar Projects which are in progress. Rs. 73 lakhs have also been provided for Nepa Mills.

(c) Cement (Rs. 32.80 crores) : This provision is for assistance to Cement Corporation of India mainly for their ongoing projects at Rajban, Neemuch, Akaltara Yerraguntala and also for making a start on the new projects at Adibabad and Tandur.

(d) Other Consumer Industries (Rs. 1.54 crores) : This provision has been made for providing assistance to Tannery and Footwear Corporation (Rs. 50 lakhs), Hindustan Salts Ltd. (Rs. 50 lakhs) and Bharat Leather Corporation (Rs. 54 lakhs).

(xiv) **बागान** (7.09 **करोड़ रुपए**) : यह परिव्यय निर्यात-प्रधान बागान उद्योगों के लिए है और इसमें चाय के लिए 2.11 करोड़ रुपए, काफी के लिए 2.02 करोड़ रुपए, रबड़ के लिए 2.50 करोड़ रुपए और इलायची के लिए 46 लाख रुपए की व्यवस्था है।

(xv) **अन्य उद्योग** (13.53 **करोड़ रुपए**) : इसमें चुने हुए पिछड़े क्षेत्रों में नए औद्योगिक कारखानों को आर्थिक सहायता देने के लिए 10 करोड़ रुपए की व्यवस्था है।

(xvi) **औद्योगिक वित्तीय संस्थान** (38.71 **करोड़ रुपए**) : इस व्यवस्था में 32.00 करोड़ रुपए भारतीय औद्योगिक विकास बैंक के लिए, 5 करोड़ रुपए भारतीय औद्योगिक पुनर्निर्माण निगम लि० के लिए और 90 लाख रुपए औद्योगिक वित्त निगम तथा 81 लाख रुपए औद्योगिक ऋण और निवेश निगम के लिए हैं।

(xvii) **खनिज अन्वेषण और विकास** (18.56 **करोड़ रुपए**) : इसमें भारतीय भूविज्ञान सर्वेक्षण के लिए 9.47 करोड़ रुपए और खनिज अन्वेषण के लिए 6.50 करोड़ रुपए की व्यवस्था है। अपने क्षेत्रीय खनिज अन्वेषण कार्यक्रम के अलावा भारतीय भूविज्ञान सर्वेक्षण और खनिज अन्वेषण निगम, दोनों ही क्रोमाइट, मैंगनीज, क्यानाइट और बाइराइट जैसे दुर्लभ खनिजों के अतिरिक्त भंडारों का पता लगाने के लिए विशेष प्रयत्न कर रहे हैं।

## जल और विद्युत विकास

(i) **सिंचाई, बाढ़ नियंत्रण और नौपरिवहन** (27.56 **करोड़ रुपए**) : इस परिव्यय में फरक्का बराज परियोजना के लिए 6.37 करोड़ रुपए, ब्रह्मपुत्र घाटी के बाढ़ नियंत्रण कार्यों के लिए 6 करोड़ रुपये, समुद्र द्वारा भूमि के कटाव को रोकने के कार्यों के लिए केरल और उड़ीसा को सहायता देने के लिए 5 करोड़ रुपए और भागीरथी और हुगली नदियों पर सुधार कार्यों के लिए 3.40 करोड़ रुपए की व्यवस्था शामिल है।

(ii) **विद्युत** (182.70 **करोड़ रुपए**)

(क) **तापीय और पन-बिजली उत्पादन** : इसमें रियासी के समीप ध्यानगड़लूप के उत्तरी किनारे पर चनाब नदी पर बने राकफिल बांध के नीचे सलाल पर बिजली परियोजना (115-115 मेगावाट की क्षमता वाले 3 बिजलीघर) के लिए जिन्हें, छठी आयोजना के दौरान चालू किया जाना है, 30 करोड़ रुपए, हिमाचल प्रदेश में बैरा-सियूल पन बिजली परियोजना (60-60 मेगावाट के 3 एकक) के लिए 11.94 करोड़ रुपए, जिसके पहले एकक के वर्ष 1978-79 में और शेष दो एककों के आने वाले वर्षों में चालू हो जाने की संभावना है। 1977-78 में चालू किये जाने वाले बदरपुर तापीय बिजली परियोजना —दूसरा दौर (210 मेगावाट) के लिए 17.62 करोड़ रुपए ; लोअर लग्याप परियोजना—तीसरा एकक स्थापित करने की व्यवस्था सहित (6-6 मेगावाट के दो एककों की 12 मेगावाट की स्थापित क्षमता) के लिए 3.80 करोड़ रुपए; राष्ट्रीय तापीय विद्युत निगम (इसमें अन्ततोगत्वा 2000 मेगावाट की क्षमता वाले सिंगरौली सुपर तापीय बिजलीघर के लिए 33.25 करोड़ रुपए की, दूसरे सुपरतापीय बिजलीघर के लिए 1.00 करोड़ रुपए की और 400 कि० वोल्ट की सिंगरौली कानपुर पारेषण लाइनों के लिये 0.5 करोड़ रुपए की व्यवस्था शामिल है) के लिए 34.75 करोड़ रुपए ; लोकटक पन बिजली परियोजना में पूंजी लगाने के प्रयोजन से राष्ट्रीय पन-बिजली निगम के लिए 6.21 करोड़ रुपए ; जम्मू और कश्मीर ने किस्तवाड़ पन-बिजली परियोजना (110-110 मेगावाट के 3 बिजलीघरों) के आधारभूत निर्माण-कार्यों के लिए 1.00 करोड़ रुपए की व्यवस्था शामिल है। छठी आयोजना की अवधि के दौरान शुरू किए जाने वाले सुपर तापीय बिजलीघरों के सम्बन्ध में जांच करने के लिए 50 लाख रुपए की व्यवस्था भी की गई है।

(ख) **अन्तर्राज्यीय पारेषण लाइनें** (17 **करोड़ रुपए**) : यह व्यवस्था निकटवर्ती विद्युत प्रणालियों के बीच परस्पर सम्बन्ध स्थापित करने के लिए है ताकि इससे क्षेत्रीय और अन्ततोगत्वा अखिल भारतीय स्तर के ग्रिडों के निर्माण में सहायता मिल सके।

(ग) **अन्य मदें** : इसमें अनुसंधान प्रशिक्षण सर्वेक्षण, अन्वेषण आदि से सम्बद्ध क्रियाकलापों के साथ-साथ विद्युत प्रेषण केन्द्रों (लोड डिस्पैचिंग स्टेशन) के लिए 1.88 करोड़ रुपए की व्यवस्था शामिल है।

(घ) **न्यूक्लीय बिजली** (52.12 **करोड़ रुपए**) : चार सौ मेगावाट की क्षमता वाला तारापुर परमाणु बिजलीघर अक्टूबर 1969 से चल रहा है। बिजलीघर के लिए 1.20 करोड़ रुपए का परिव्यय मुख्यतः बिजलीघर की उत्पादन क्षमता बढ़ाने के लिए आवश्यक पूंजीगत निर्माण-कार्यों और स्विचयार्ड को अपने अधिकार में लेने के लिए है, जिस पर इस समय परमाणु ऊर्जा विभाग और महाराष्ट्र एवं गुजरात राज्य बिजली बोर्डों का संयुक्त अधिकार है।

दो सौ मेगावाट की क्षमता वाले राजस्थान परमाणु बिजलीघर के पहले एकक की कुछ आवश्यक सुविधाओं जैसे जले ईंधन की ढुलाई, सोर वाष्पन सुविधा आदि पर व्यय के लिये 66.00 लाख रुपये के परिव्यय की व्यवस्था की गई है। यह बिजलीघर दिसम्बर, 1973 से ही चालू है। बिजलीघर के दूसरे एकक की क्षमता भी 200 मेगावाट की है और 1977 के अन्त तक इसके बन कर तैयार हो जाने की आशा है और एक वर्ष बाद इसमें वाणिज्यिक स्तर पर बिजली तैयार होनी शुरू हो जाएगी इस बिजलीघर के लिए 3.66 करोड़ रुपए के परिव्यय की व्यवस्था की गई है।

मद्रास परमाणु बिजलीघर के प्रथम एकक की क्षमता 235 मेगावाट की है और 1979 के अन्त तक इसके बन कर तैयार हो जाने की संभावना है। इसके लिए 10.00 करोड़ रुपए की व्यवस्था की गई है। इस बिजलीघर के दूसरे एकक की क्षमता भी 235 मेगावाट की है। इसका निर्माण-कार्य भी काफी हो चुका है। इस एकक के 1981 के मध्य में बन कर तैयार हो जाने की संभावना है और एक वर्ष बाद इसमें वाणिज्यिक स्तर पर बिजली तैयार होनी शुरू हो जाएगी। इस एकक के लिए 11.80 करोड़ रुपए की व्यवस्था की गई है।

नरोरा परमाणु बिजलीघर में 235-235 मेगावाट की क्षमता के दो एकक होंगे। इन दोनों एककों के क्रमशः 1982 और 1983 तक बन कर तैयार हो जाने की आशा है। वर्ष 1977-78 में केन्द्र के लिए उपकरण प्राप्त करने के लिए 22.00 करोड़ रुपए की व्यवस्था की गई है।

देश में एक नया परमाणु बिजलीघर स्थापित करने से संबंधित प्रारम्भिक कार्रवाई करने के लिए 1 लाख रुपये के परिव्यय की व्यवस्था की गई है।

(xiv) **Plantations** (Rs. 7.09 crores) :

The outlay is for export oriented plantation industries and includes provision for Tea (Rs. 2.11 crores), Coffee (Rs. 2.02 crores), Rubber (Rs. 2.50 crores) and Cardamom (Rs. 46 lakhs).

(xv) **Other Industries** (Rs. 13.53 crores) :

This includes a provision of Rs. 10 crores towards subsidy to new industrial units in selected backward areas.

(xvi) **Industrial Financial Institutions** (Rs. 38.71 crores):

This provision includes Rs. 32.00 crores to Industrial Development Bank of India, Rs. 5 crores to Industrial Reconstruction Corporation of India Limited and Rs. 90 lakhs to Industrial Finance Corporation and Rs. 81 lakhs to Industrial Credit and Investment Corporation.

(xvii) **Mineral Exploration and Development** (Rs. 18.56 crores) :

This includes Rs. 9.47 crores for Geological Survey of India and Rs. 6.50 crores for Mineral Exploration Corporation. Besides their normal programme of regional mineral exploration, both the Geological Survey of India and the Mineral Exploration Corporation are making special efforts to locate additional deposits in critical minerals like chromite, manganese, kyanite and byrites.

## WATER AND POWER DEVELOPMENT

### (i) Irrigation, Flood Control and Navigation (Rs. 27.56 crores)

This outlay includes Rs. 6.37 crores for the Farakka Barrage Project, Rs. 6 crores for flood control measures in Brahmaputra Valley, Rs. 5 crores as assistance to Kerala and Orissa for anti sea erosion works and Rs. 3.40 crores for corrective works on Hooghly—Bhagirathi river.

(ii) **Power** (Rs. 182.70 crores) :

(a) *Thermal and Hydel Power Generation* : This includes Rs. 30 crores for Salal Hydro Electric Project—3 power generating units of 115 MW each below a rockfil dam across Chenab river on the northern limb of Dhyangarhloop near Reasi to be commissioned during the Sixth Plan; Rs. 11.94 crores for Baira Siul Hydel Project in Himachal Pradesh (3 units of 60 MW each), the first unit is expected to be commissioned during 1978-79 and the remaining 2 units in the following years; Rs. 17.62 crores for Badarpur Thermal Power Project Stage II (210 MW) to be commissioned during 1977-78, Rs. 3.80 crores for Lower Lagyap Hydel Project—installed capacity 12 MW comprising 2 x 6 MW units with provision for the installation of a third unit, Rs. 34.75 crores for National Thermal Power Corporation (this includes a provision of Rs. 33.25 crores for Singrauli Super Thermal Power Station with an ultimate capacity of 2000 MW; Rs. 1.00 crore for Second Super Thermal Power Station and Rs. 0.5 crore for 400 KV Singrauli Kanpur Transmission Lines); Rs. 6.21 crores for National Hydro Electric Power Corporation for financing capital expenditure on the Loktak Hydro Electric Project; Rs. 1.00 crore for infrastructural works of the Kistwar Hydro Electric Project in Jammu & Kashmir (3 generating units of 110 MW each). Provision of Rs. 50 lakhs has also been made for investigations for Super Thermal Power Stations proposed to be undertaken during the Sixth Plan period.

(b) *Inter State Transmission Lines (Rs. 17 crores)*: This outlay is on inter connection of contiguous power systems helping the formation of regional and ultimately an all-India grid.

(c) *Other items*: This includes provision of ancillary activities of research training survey, investigations etc. and Rs. 1.88 crores for load despatching stations.

(d) *Nuclear Power (Rs. 52.12 crores)*; The Tarapur Atomic Power Station with a capacity of 400 MW of power is already operational since October, 1969. The outlay of Rs. 1.20 crores for the Station is mainly for capital works necessary for improving its performance and for taking over the switch yard which is presently owned jointly by the Department of Atomic Energy, Maharashtra & Gujarat State Electricity Boards.

An outlay of Rs. 66.00 lakhs has been provided for the Rajasthan Atomic Power Station—Unit I having a capacity of 200 MW, for expenditure on certain essential facilities like transportation of spent fuel, solar evaporation facility etc. The Station is already operational since December, 1973. Unit II of the Station with a capacity of 200 MW is expected to go into criticality be end of 1977 and will start commercial operation a year later. An outlay of Rs. 3.66 crores has been provided for this Unit.

First Unit of the Madras Atomic Power Station with a capacity of 235 MW is expected to reach criticality by end of 1979. An outlay of Rs. 10.00 crores has been provided for Unit I of the Station. The second unit of the Station is also of 235 MW capacity and is in advanced stage of construction. The unit is scheduled to become critical by middle of 1981 and would start commercial operation a year later. An outlay of Rs. 11.80 crores has been provided for this unit.

The Narora Atomic Power Station will have two units each of 235 MW capacity which are expected to be critical by 1982 and 1983 respectively. An outlay of Rs. 22.00 crores has been provided in 1977-78 mainly for the procurement of equipment for the Station.

An outlay of Rs. 1 lakh has been provided for initiating preliminary action on the setting up a new atomic power station in the country.

न्यूक्लीय बिजली क्षेत्र के लिए की गई व्यवस्था का शेष भाग अर्थात् 2.79 करोड़ रुपए की रकम मुख्य रूप से अपशिष्ट प्रबन्ध संयंत्रों, जैसे तारापुर का अपशिष्ट परिष्करण तथा शोधन संयंत्र, कल्पक्कम का अपशिष्ट स्थिरीकरण संयंत्र और केन्द्रीय अपशिष्ट प्रबन्ध संयंत्र से सम्बद्ध व्यय तथा 200/500 मेगावाट के रिएक्टर के विकास सम्बन्धी व्यय के लिए है

## परिवहन और संचार

(i) **रेलवे (302.15 करोड़ रुपए)** : रेलवे के लिए 480 करोड़ रुपये का आयोजना परिव्यय है, जिसमें से 177.85 करोड़ रुपए आन्तरिक साधनों से प्राप्त हो जाएंगे। इस परिव्यय में 10 करोड़ रुपए महानगरीय परिवहन परियोजनाओं के लिए हैं।

(ii) **डाक तार (42.35 करोड़ रुपए)** : दूर संचार सेवाओं के लिए 317.07 करोड़ रुपये का आयोजना-परिव्यय रखा गया है, जिसे इन कामों पर खर्च किया जायेगा:—स्विचिंग उपस्कर क्षमता की 1,88,000 अतिरिक्त लाइनें; 1,60,000 डायरेक्ट एक्सचेंज लाइनों सहित 2,08,000 टेलीफोन कनेक्शन, 8,800 स्वचालित ट्रंक एक्सचेंज लाइनें, 20 एस० टी० डी० मार्ग, 550 हस्तचालित ट्रंक बोर्ड, 3,390 रूट किलोमीटर को एक्सियल केबल, 5,115 रूट किलोमीटर माइक्रो वेव प्रणाली, 895 रूट किलोमीटर यू एच एफ, स्कीम, 1,58,830 किलोमीटर कैरियर और वी एफ टी सरणियां, 2300 तारघर, और 5,000 से 10,000 तक की आबादी वाले स्थानों पर लम्बी दूरी के 2000 सार्वजनिक काल कार्यालय।

डाक सेवाओं के लिए 12.83 करोड़ रुपए का आयोजना परिव्यय मुख्य रूप से डाकघरों की इमारतों के निर्माण, डाक सेवाओं के मशीनीकरण, और अधिक चलते फिरते डाकघर शुरू करने और ग्रामीण क्षेत्रों में नये डाकघर खोलने के लिए है।

329.90 करोड़ रुपए के कुल परिव्यय में से 287.55 करोड़ रुपए आन्तरिक साधनों से प्राप्त हो जाएंगे।

(iii) **पत्तन (79.81 करोड़ रुपए)** : इस आयोजना परिव्यय में बड़े पत्तनों और छोटे पत्तनों के लिए व्यवस्था की गई है। इन स्कीमों में हल्दिया गोदी परियोजना, हल्दिया नहर तलकर्षण, विशाखापत्तनम की बाहरी बन्दरगाह पर कच्ची धातु के उठाने-धरने की सुविधा, सलाया में समुद्र तट से दूर तेल टर्मिनल, मारमागाओ पत्तन विकास परियोजना शामिल है जिसके 1977 के अन्त तक पूरा हो जाने की आशा है।

कुद्रेमुख से ईरान को कच्चे लोहे का निर्यात करने के लिए नया मंगलौर पत्तन पर सुविधाएं प्रदान करने के लिए 5.50 करोड़ रुपए की व्यवस्था की गई है। इसमें नया मंगलौर पत्तन, नई तुत्तिकुड़ि और केन्द्रीय ड्रेजिंग पूल से मिट्टी निकालने के उपस्करों की खरीद पर होने वाले पूंजीगत व्यय के लिए भी व्यवस्था है।

(iv) **दीपस्तम्भ (4.69 करोड़ रुपए)** : इस परिव्यय में कड्डलूर, काछीगोड़, चांकावैस्ट, लुहाना प्वाइंट, अम्बेरगांव, हरे द्वीप और कृष्णापत्तनम में नए दीपस्तम्भों के निर्माण तथा पांडिचेरी, कार निकोबार, परियार नदी और अगुदा में रेडियो किरणों के लिए तथा खंडेरी द्वीप में रेडियो किरणों के प्रतिस्थापन के खर्च की व्यवस्था है।

(v) **नौवहन (93.00 करोड़ रुपए)** : वर्ष 1977-78 में 1,80,000 सकल पंजीकृत टन भार के पुराने जहाज और 2,20,000 सकल पंजीकृत टन भार के खुले मालवाहक जहाज खरीदने और 16,000 सकल पंजीकृत टन भार के नये जहाज और 70,000 सकल पंजीकृत टन भार के खुले मालवाहक जहाजों के लिए आर्डर देने का प्रस्ताव है ताकि ये नए जहाज 1978-79 से पहले प्राप्त हो जाएं। इसी प्रकार 40,000 सकल पंजीकृत टन भार के नये जहाज और 35,000 सकल पंजीकृत टन भार के खुले मालवाहक जहाजों के लिए भी 1977-78 में आर्डर दिये जायेंगे। ये जहाज आयोजना की अवधि में प्राप्त होंगे। इन सभी जहाजों के लिए विदेशों को आर्डर दिये जायेंगे या ये विदेशों से प्राप्त किये जायेंगे। छठी आयोजना के लिए 1977-78 में 1,24,000 सकल पजीकृत टन भार के जहाजों की खरीद के लिए भारतीय जहाजी कम्पनियों को आर्डर दिये जा सकते हैं।

(vi) **नागर विमानन (18.79 करोड़ रुपए)** : यह आयोजना परिव्यय मुख्यत: सिविल हवाई अड्डों के विकास, सुरक्षा-प्रधान वैमानिक संचार सेवाओं में सुधार और हवाईजहाज सुविधाओं तथा हवाई अड्डों पर सेवाओं में सुधार करने के उद्देश्य से आधुनिक उपस्कर लगाने के लिए है। इसमें अन्तर्राष्ट्रीय हवाई अड्डा प्राधिकरण की पंजीगत स्कीमों के लिए बजट में 3.45 करोड़ रुपए की व्यवस्था भी शामिल है।

(vii) **सड़कें (89.74 करोड़ रुपए)** :इस परिव्यय में 71.52 करोड़ रुपए राष्ट्रीय राजपथ के विकास सुधार के लिए, 9 करोड़ रुपए सामरिक और सीमावर्ती सड़कों और 4 करोड़ रुपए आर्थिक और अन्तर्राज्यीय सड़क विकास कार्यक्रम के अन्तर्गत सड़कों के निर्माण के लिए हैं। इस परिव्यय में दूसरे हुगली पुल के लिए 4.5 करोड़ रुपए की व्यवस्था है।

आशा है कि चालू वर्ष के दौरान अन्य निर्माण-कार्यों में मोड़ों और उपमार्गों सहित 160 किलोमीटर पहले से न बनी सड़कों, पहले से न बने कुछ बड़े पुलों, निचले स्तर के 40 किलोमीटर खंडों के निर्माण का काम और विभिन्न राष्ट्रीय राजपथों पर 1750 किलोमीटर दोहरी सड़कें बनाने का काम पूरा हो जाएगा। इनके अलावा आशा है कि चालू वर्ष में अन्तर्राज्यीय और आर्थिक विकास कार्यक्रम के अन्तर्गत 130 किलोमीटर सड़कें और 4 पुलों के निर्माण का काम भी पूरा हो जाएगा। आशा है कि झगड़े की आशंका वाले सीमावर्ती क्षेत्रों में सड़कों के विकास का कार्य भी चालू वित्तीय वर्ष में शुरू कर दिया जाएगा। यह एक बिल्कुल नई स्कीम है और चालू आयोजना की अवधि में शुरू की गई है।

(viii) **सड़क परिवहन (2.14 करोड़ रुपए)** : दिल्ली परिवहन के लिए की गई 2.10 करोड़ रुपए की यह व्यवस्था मुख्य रूप से बसें खरीदने, डिपु, वर्कशाप और टर्मिनल बनाने के लिए है।

(ix) **अन्तर्देशीय जल परिवहन (3.16 करोड़ रुपए)** : इस परिव्यय में केन्द्रीय अन्तर्देशीय जल परिवहन निगम के लिए 1.12 करोड़ रुपए, असम में एक शुष्क गोदी की स्थापना के लिए 10 लाख रुपए और गंगा नौका सेवा के लिए 30 लाख रुपए तथा पांचवीं आयोजना के दौरान स्वीकृत स्कीमों के खर्च को पूरा करने के लिए 1.59 करोड़ रुपए की व्यवस्था है।

The balance of Rs. 2.79 crores in the Nuclear Power Sector is mainly for ancillary waste management facilities like waste treatment and decontamination facility at Tarapur, waste immobilisation plant and centralised waste management facility at Kalpakkam and also for developmental expenditure on 200/500 MW reactors.

## TRANSPORT AND COMMUNICATIONS

### (i) Railway (Rs. 302.15 crores)

The Plan outlay of Railways is Rs. 480 crores of which Rs. 177.85 crores will be met from internal resources. The outlay includes Rs. 10 crores for Metropolitan Transport Projects.

### (ii) Posts and Telegraphs (Rs. 42.35 crores)

The Plan outlay of Rs. 317.07 crores for Telecommunication Services is for providing additional 1,88,000 lines switching equipment capacity ; 2,08,000 telephone connections including 1,60,000 direct exchange lines ; 8,800 trunk automatic exchange lines ; 20 STD routes ; 550 manual trunk boards ; 3,390 route km of coaxial cables; 5,115 route km of micro wave systems; 895 route km of U.H.F. Schemes; 1,58,830 km of Carrier and VFT Channels; 2300 telegraph offices and 2000 long distance P.C.Os in inhabitations with population ranging between 5,000 to 10,000.

The Plan outlay of Rs. 12.83 crores for Postal Services is mainly for construction of postal buildings, mechanisation of postal services, introduction of more mobile post offices and opening of new post offices in rural areas.

Against total outlay of Rs. 329.90 crores, the internal resource generation is of the order of Rs. 287.55 crores.

### (iii) Ports (Rs. 79.81 crores)

The Plan outlay comprises provisions for major ports and minor ports. The schemes include Haldia dock project; Haldia channel dredging; Visakhapatnam outer harbour ore handling facilities; off-shore oil terminal at Salaya; Mormugao port development project which is expected to be completed by the end of 1977.

A provision of Rs. 5.50 crores has also been included for creating port facilities at New Mangalore port for export of Kudremukh iron ore to Iran. The provision also includes capital expenditure on ports of New Mangalore and New Tuticorin and for acquisition of dredging equipment by Central Dredging Pool.

### (iv) Lighthouses (4.69 crores)

The outlay covers expenditure on construction of new light houses at Karumbhar, Kachigodh, Chanka West, Luhana Point, Umbergoan, Hare Island and Krishnapatnam and radio beacons at Pondicherry, Car Nicobar, Periyar river and Aguda and replacement of radio beacon at Khanderi Island.

### (v) Shipping (Rs. 93.00 crores)

It is proposed to acquire 1,80,000 GRT second hand liners and 2,20,000 GRT second hand bulk carriers in 1977-78 and also to order for 16,000 GRT new liners and 70,000 GRT new bulk carriers for deliveries before 1978-79. Similarly, a tonnage of 40,000 GRT new liners and 35,000 GRT of new bulk carriers will be ordered in 1977-78 for deliveries in the Sixth Plan period. All these tonnage will be acquired/ordered from abroad. Orders for 1,24,000 GRT may also be placed on Indian shipyards in 1977-78 for deliveries in Sixth Plan.

### (vi) Civil Aviation (Rs. 18.79 crores)

The Plan outlay in this sector is mainly intended for development of civil aerodromes, improvement of safety oriented aeronautical communication services and navigational facilities and installation of modern equipment to improve the services at aerodromes. It also includes a budgetary support of Rs. 3.45 crores for the capital schemes of the International Airports Authority.

### (vii) Roads (Rs. 89.74 crores)

The outlay includes provision of Rs. 71.52 crores for the development/improvement of national highways, Rs. 9 crores for strategic and border roads and Rs. 4 crores for the construction of roads under the Economic and Inter-State Roads Development programme. The outlay also includes a provision of Rs. 4.5 crores for the second Hooghly bridge.

It is expected that during the current year amongst other works, work on 160 Kms. of missing links including diversions and byepasses, some missing major bridges, 40 kms. of low grade sections and double laning in a length of 1750 kms. on various national highways will be completed. Besides these, work on 130 kms. and 4 bridges under the Inter-State and Economic Development Programme is also expected to be completed during the current year. A start on the development of roads in the sensitive border areas is also likely to be made during the current financial year.

### (viii) Road Transport (Rs. 2.14 crores)

The provision is mainly for Delhi Transport Corporation (Rs. 2.10 crores) for purchase of buses, contruction of depots, workshop and terminals.

### (ix) Inland Water Transport (Rs. 3.16 crores)

The outlay includes 1.12 crores for the Central Inland Water Transport Corporation, Rs. 10 lakhs for setting up a dry dock in Assam and Rs. 30 lakhs for River service on Ganga and Rs. 1.59 crores for financing schemes approved during Fourth Plan.

(x) **पर्यटन (6.89 करोड़ रुपए)**: यह व्यवस्था पर्यटन संवर्धन और होटल विकास, पर्यटन प्रचार और पर्यटन के लिए अपेक्षित आधारभूत सुविधाओं का प्रबन्ध करने के लिए है। इसमें भारतीय पर्यटन विकास निगम के लिए 1.90 करोड़ रुपए की बजट व्यवस्था भी शामिल है।

(xi) **अन्य संचार (8.76 करोड़ रुपए)**: 8.50 करोड़ रुपए की व्यवस्था समुद्रपारीय संचार सेवाओं के लिए है, जिसमें 7.94 करोड़ रुपए उसकी उपग्रह परियोजना के लिए और 25 लाख रुपए अनुश्रवण संगठन के लिए है।

(x) **Tourism (Rs. 6.89 crores)**

The provision made in this sector relates to promotion and development of tourism, hotel development, tourist publicity and the required infrastructure. It includes a budgetary support of Rs. 1.90 crores to the India Tourism Development Corporation.

(xi) **Other Communications (Rs. 8.76 crores)**

The provision consists of Rs. 8.50 crores for the Overseas Communication Service which includes Rs. 7.94 crores for its Satellite Project and Rs. 25 lakhs for the monitoring organisation.

## विवरण I

## STATEMENT I

### बजट में केन्द्रीय आयोजना के लिए क्षेत्रों के आधार पर की गई व्यवस्था

### BUDGETARY SUPPORT FOR CENTRAL PLAN BY SECTORS

(करोड़ रुपए)
(In crores of Rupees)

| क्षेत्र<br>Sector | बजट अनुमान<br>Budget Estimates 1976-77 | संशोधित अनुमान<br>Revised Estimates 1976-77 | बजट अनुमान<br>Budget Estimates 1977-78 |
|---|---|---|---|
| सामान्य सेवाएं<br>GENERAL SERVICES | 3 | 7 | 12 |
| सामाजिक और सामुदायिक सेवाएं<br>SOCIAL AND COMMUNITY SERVICES | 428 | 510 | 597 |
| आर्थिक सेवाएं<br>ECONOMIC SERVICES : | 2,916 | 2,913 | 3,369 |
| सामान्य आर्थिक सेवाएं<br>(i) GENERAL ECONOMIC SERVICES | 72 | 63 | 78 |
| कृषि और सम्बद्ध सेवाएं<br>(ii) AGRICULTURE AND ALLIED SERVICES | 295 | 335 | 491@ |
| उद्योग और खनिज<br>(iii) INDUSTRY AND MINERALS | 1,800 | 1,770 | 1,939 |
| जल और विद्युत विकास<br>(iv) WATER AND POWER DEVELOPMENT | 152 | 155 | 210* |
| परिवहन और संचार<br>(v) TRANSPORT AND COMMUNICATIONS | 597 | 590 | 651 |
| कुल जोड़<br>GRAND TOTAL | 3,347 | 3,430 | 3,978 |

@इसके अलावा "सामान्य आर्थिक सेवाएं" क्षेत्र के अन्तर्गत कृषि ऋण सहकारी समितियों के लिए 26 करोड़ रुपए और समन्वित ग्राम विकास कार्यक्रम के लिए 8 करोड़ रुपए की व्यवस्था की गई है।

@Besides, Rs. 26 crores for agricultural credit cooperatives and Rs. 8 crores for integrated rural development programmes are included in the Sector General Economic Services.

*इसमें राज्यों की आयोजना स्कीमों के लिए केन्द्रीय सहायता के अंग के रूप में "ग्राम विद्युतीकरण निगम" के लिए की गई 110 करोड़ रुपए की व्यवस्था शामिल नहीं है।

*Excludes Rs. 110 crores for "Rural Electrification Corporation" provided as part of Central assistance for State Plan Schemes.

# विवरण II
# STATEMENT II

## विकास शीर्षों के अनुसार केन्द्रीय आयोजना का क्षेत्रीय परिव्यय
## SECTORAL OUTLAY OF CENTRAL PLAN BY HEADS OF DEVELOPMENT

(करोड़ रुपए)
(In crores of Rupees)

| विकास शीर्ष<br>Heads of development | बजट अनुमान<br>Budget Estimates<br>1976-77 | संशोधित अनुमान<br>Revised Estimates<br>1976-77 | बजट अनुमान<br>Budget Estimates<br>1977-78 | कुल आयोजना परिव्यय<br>Total Plan Outlay<br>1977-78 |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| **सामान्य सेवाएं**<br>**GENERAL SERVICES :** | | | | |
| स्टाम्प<br>1. Stamps. | 1.14 | 1.14 | 0.57 | 0.57 |
| करेंसी, सिक्का-निर्माण और टकसाल<br>2. Currency, Coinage and Mint | 2.84 | 2.64 | 4.38 | 4.38 |
| पूर्ति और निपटान<br>3. Supplies and Disposals | 0.46 | 0.31 | 0.60 | 0.60 |
| लेखन सामग्री और मुद्रण<br>4. Stationery and Printing | 0.45 | 0.66 | 1.16 | 1.16 |
| लोक निर्माण<br>5. Public Works | (—)2.48* | 1.61 | 3.55 | 3.55 |
| अन्य प्रशासनिक सेवाएं<br>6. Other Administrative Services | 0.71 | 0.40 | 1.33 | 1.33 |
| जोड़—सामान्य सेवाएं<br>TOTAL—GENERAL SERVICES | 3.12 | 6.76 | 11.59 | 11.59 |
| **सामाजिक और सामुदायिक सेवाएं**<br>**SOCIAL AND COMMUNITY SERVICES :** | | | | |
| शिक्षा<br>1. Education | 74.20 | 71.91 | 85.67 | 85.67 |
| कला और संस्कृति<br>2. Art and Culture | 4.42 | 3.76 | 5.84 | 5.84 |
| वैज्ञानिक सेवाएं और अनुसंधान<br>3. Scientific Services & Research | 100.40 | 97.47 | 124.89 | 124.89 |
| चिकित्सा<br>4. Medical | 7.82 | 7.53 | 11.48 | 11.48 |
| परिवार कल्याण<br>5. Family Welfare | 70.14 | 149.26 | 98.61 | 98.61 |
| लोक स्वास्थ्य<br>6. Public Health | 50.90 | 60.18 | 71.66 | 71.66 |

*तालिकागत सामान के कम किए जाने पर 4.00 करोड़ रुपए की वसूली को घटा कर ।
*Net of recoveries of Rs. 4.00 crores on account of reduction in inventory.

विवरण II—(क्रमशः)

STATEMENT II—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| जलपूर्ति और सफाई<br>7. Water Supply and Sanitation | 1.28 | 1.28 | 42.95 | 42.95 |
| आवास<br>8. Housing | 15.24 | 18.04 | 26.58 | 26.58 |
| नगर विकास<br>9. Urban Development | 31.03 | 31.03 | 47.15 | 47.15 |
| सूचना और प्रचार<br>10. Information and Publicity | 2.33 | 2.26 | 3.48 | 3.48 |
| प्रसारण<br>11. Broadcasting | 23.49 | 19.89 | 21.14 | 21.14 |
| श्रम और रोजगार<br>12. Labour and Employment | 1.90 | 1.96 | 4.73 | 4.73 |
| विस्थापित व्यक्तियों का पुनर्वास<br>13. Rehabilitation of Displaced Persons | 19.54 | 19.99 | 21.23 | 21.23 |
| अनुसूचित जातियों, अनुसूचित जनजातियों और अन्य पिछड़े वर्गों का कल्याण<br>14. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 15.95 | 15.93 | 18.23 | 18.23 |
| समाज कल्याण<br>15. Social Welfare | 9.12 | 9.41 | 12.87 | 12.87 |
| अन्य सामाजिक और सामुदायिक सेवाएं<br>16. Other Social and Community Services | 0.06 | 0.03 | 0.09 | 0.09 |
| जोड़—सामाजिक और सामुदायिक सेवाएं<br>TOTAL—SOCIAL AND COMMUNITY SERVICES | 427.82 | 509.93 | 596.60 | 596.60 |
| सामान्य आर्थिक सेवाएं<br>GENERAL ECONOMIC SERVICES : | | | | |
| योजना तंत्र<br>1. Planning Machinery | 1.68 | 1.68 | 1.93 | 1.93 |
| निर्यात संवर्धन<br>2. Export Promotion | 0.78 | 1.26 | 1.05 | 1.05 |
| सहकारिता<br>(सहकारी उर्वरक कारखानों सहित)<br>3. Cooperation<br>(including Cooperative Fertilizer Factories) | 50.73 | 56.40 | 60.70 | 60.70 |
| सांख्यिकी<br>4. Statistics | 2.78 | 2.68 | 5.23 | 5.23 |
| अन्य सामान्य आर्थिक सेवाएं<br>5. Other General Economic Services | 15.65 | 1.64 | 9.46 | 9.46 |
| जोड़—सामान्य आर्थिक सेवाएं<br>TOTAL—GENERAL ECONOMIC SERVICES | 71.62 | 63.66 | 78.37 | 78.37 |

विवरण II—(क्रमशः)

STATEMENT II—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| कृषि और सम्बद्ध सेवाएं<br>AGRICULTURE AND ALLIED SERVICES : | | | | |
| कृषि<br>1. Agriculture | 126.88 | 125.95 | 204.09 | 204.09 |
| लघु सिंचाई<br>2. Minor Irrigation | 5.00 | 5.00 | 8.98 | 8.98 |
| भूमि और जल संरक्षण<br>3. Soil and Water Conservation | 7.86 | 7.44 | 13.68 | 13.68 |
| क्षेत्र विकास<br>4. Area Development | 23.60 | 23.50 | 31.42 | 31.42 |
| खाद्य<br>5. Food | 23.72 | 38.44 | 38.00 | 38.44 |
| पशु पालन<br>6. Animal Husbandry | 17.26 | 14.64 | 32.20 | 32.20 |
| डेयरी विकास<br>7. Dairy Development | 3.10 | 4.37 | 10.59 | 32.55 |
| मीन उद्योग<br>8. Fisheries | 11.95 | 13.28 | 33.36 | 33.36 |
| वन<br>9. Forest | 5.84 | 5.78 | 14.33 | 14.33 |
| ग्राम विकास<br>10. Rural Development | 2.04 | 2.06 | 25.69 | 25.69 |
| कृषि वित्तीय संस्थाएं<br>11. Agricultural Financial Institutions | 68.12 | 94.37 | 78.25 | 78.25 |
| जोड़—कृषि और सम्बद्ध सेवाएं<br>TOTAL—AGRICULTURE AND ALLIED SERVICES | 295.37 | 334.83 | 490.59 | 512.99 |

विवरण II—(क्रमश)

STATEMENT II—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| उद्योग और खनिज<br>INDUSTRY AND MINERALS : | | | | |
| ग्राम और लघु उद्योग<br>1. Village and Small Industries | 49.67 | 54.15 | 83.20 | 83.20 |
| मशीनरी और इंजीनियरिंग उद्योग<br>2. Machinery and Engineering Industries | 58.98 | 63.86 | 59.08 | 70.94 |
| पेट्रोलियम<br>3. Petroleum | 168.93 | 174.52 | 295.44 | 587.61 |
| पेट्रोरसायन<br>4. Petro-chemicals | 104.89 | 110.15 | 86.73 | 89.48 |
| रसायन<br>5. Chemicals | 6.50 | 3.54 | 7.43 | 8.49 |
| भेषज और औषध<br>6. Drugs and Pharmaceuticals | 12.90 | 13.15 | 17.85 | 17.85 |
| उर्वरक<br>7. Fertilizers | 419.64 | 471.58 | 305.85 | 305.85 |
| समुद्री जहाज निर्माण<br>8. Ship-building | 27.23 | 19.90 | 25.71 | 25.71 |
| दूर संचार और इलेक्ट्रानिक उद्योग<br>9. Telecommunication and Electronic Industries | 13.39 | 10.16 | 15.41 | 20.08 |
| कोयला और लिग्नाइट<br>10. Coal and Lignite | 277.20 | 225.62 | 226.66 | 232.55 |
| लोहा और इस्पात<br>11. Iron and Steel | 402.42 | 367.74 | 510.85 | 530.49 |
| अलौह धातुएं<br>12. Non--ferrous Metals | 86.57 | 87.41 | 61.07 | 75.21 |
| परमाणु ऊर्जा उद्योग<br>13. Atomic Energy Industries | 41.47 | 42.91 | 35.41 | 37.03 |
| उपभोक्ता उद्योग<br>14. Consumer Industries | 84.27 | 85.36 | 130.14 | 132.39 |
| बागान<br>15. Plantations | 5.60 | 4.82 | 7.09 | 8.61 |
| अन्य उद्योग<br>16. Other Industries | 12.99 | 12.30 | 13.53 | 13.53 |
| औद्योगिक वित्तीय संस्थाएं<br>17. Industrial Financial Institutions | 10.99 | 8.45 | 38.71 | 38.71 |
| खनिज खोज और विकास<br>18. Mineral Exploration and Development | 16.40 | 14.29 | 18.56 | 18.56 |
| जोड़—उद्योग और खनिज<br>TOTAL—INDUSTRY AND MINERALS | 1,800.04 | 1,769.91 | 1,938.72 | 2,296.29 |

*इसके अतिरिक्त ग्राम और लघु उद्योगों से सम्बद्ध सहकारी समितियों के लिए व्यवस्था 'सहकारिता' के अन्तर्गत दिखाई गई है ।

*Besides, provision for Cooperatives relating to Village and Small Industries are included under "Cooperation".

विवरण II—(समाप्त)

STATEMENT II—(*Concld.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| जल और विद्युत विकास<br>WATER AND POWER DEVELOPMENT : | | | | |
| सिंचाई, बाढ़ नियंत्रण और नौपरिवहन<br>1. Irrigation, Flood Control and Navigation | 23.13 | 21.92 | 27.56 | 27.56 |
| विद्युत<br>2. Power | 129.21 | 133.07 | 182.70 | 234.32 |
| जोड़—जल और विद्युत विकास<br>TOTAL—WATER AND POWER DEVELOPMENT | 152.34 | 154.99 | 210.26 | 261.88 |
| परिवहन और संचार<br>TRANSPORT AND COMMUNICATIONS : | | | | |
| रेलवे<br>1. Railways | 271.24 | 256.50 | 302.15 | 480.00 |
| डाक तार<br>2. Posts and Telegraphs | 13.95 | 16.76 | 42.35 | 329.90 |
| पत्तन<br>3. Ports | 100.77 | 102.24 | 79.81 | 88.83 |
| दीपस्तम्भ<br>4. Lighthouses | 4.48 | 2.11 | 4.69 | 4.69 |
| नौवहन<br>5. Shipping | 79.38 | 96.07 | 93.00 | 93.00 |
| नागर विमानन<br>6. Civil Aviation | 17.84 | 14.06 | 18.79 | 72.97 |
| सड़कें<br>7. Roads | 84.98 | 84.98 | 89.74 | 89.74 |
| सड़क परिवहन<br>8. Road Transport | 6.50 | 1.46 | 2.14 | 2.14 |
| अन्तर्देशीय जल परिवहन<br>9. Inland Water Transport | 4.69 | 3.17 | 3.16 | 3.16 |
| पर्यटन<br>10. Tourism | 5.68 | 5.68 | 6.89 | 7.67 |
| अन्य परिवहन और संचार सेवाएं<br>11. Other Transport and Communications Services | 7.40 | 7.39 | 8.76 | 8.76 |
| जोड़—परिवहन और संचार<br>TOTAL—TRANSPORT AND COMMUNICATIONS. | 596.91 | 590.42 | 651.48 | 1,180.86 |
| कुल जोड़<br>GRAND TOTAL | 3,347.22 | 3,430.50 | 3,977.61 | 4,938.58 |

# विवरण III

# STATEMENT III

## बजट में केन्द्रीय आयोजना के लिए मंत्रालयों/विभागों द्वारा की गई व्यवस्था

## BUDGETARY SUPPORT FOR CENTRAL PLAN BY MINISTRIES/DEPARTMENTS

(करोड़ रुपए)
(In crores of Rupees)

| क्रम संख्या<br>S. No. | मंत्रालय/विभाग<br>Ministry/Department | बजट अनुमान<br>Budget Estimates 1976-77 | संशोधित अनुमान<br>Revised Estimates 1976-77 | बजट अनुमान<br>Budget Estimates 1977-78 |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| | कृषि | | | |
| 1. | Agriculture | 105.70 | 102.56 | 198.26 |
| | खाद्य | | | |
| 2. | Food | 28.22 | 43.16 | 45.76 |
| | ग्राम विकास | | | |
| 3. | Rural Development | 93.84 | 84.24 | 168.47 |
| | कृषि अनुसंधान और शिक्षा | | | |
| 4. | Agricultural Research and Education | 27.50 | 28.73 | 36.74 |
| | सिंचाई | | | |
| 5. | Irrigation | 19.88 | 18.67 | 24.16 |
| | रसायन और उर्वरक | | | |
| 6. | Chemicals and Fertilizers | 439.04 | 488.27 | 331.13 |
| | नागरिक पूर्ति और सहकारिता | | | |
| 7. | Civil Supplies and Cooperation | 36.63 | 36.32 | 31.96 |
| | वाणिज्य | | | |
| 8. | Commerce | 43.28 | 53.96 | 72.70 |
| | संचार (डाक-तार को छोड़कर) | | | |
| 9. | Communications (excluding P&T) | 15.76 | 14.11 | 20.57 |
| | डाक-तार | | | |
| 10. | Posts and Telegraphs | 13.95 | 16.76 | 42.35 |
| | शिक्षा | | | |
| 11. | Education | 74.20 | 71.91 | 85.67 |
| | समाज कल्याण | | | |
| 12. | Social Welfare | 9.12 | 9.41 | 12.87 |
| | विद्युत | | | |
| 13. | Power | 74.53 | 82.42 | 130.58 |
| | कोयला | | | |
| 14. | Coal | 277.20 | 225.62 | 226.66 |
| | आर्थिक कार्य | | | |
| 15. | Economic Affairs | 3.98 | 3.78 | 4.95 |
| | राजस्व | | | |
| 16. | Revenue | 0.40 | 0.29 | 0.62 |
| | बैंकिंग | | | |
| 17. | Banking | 79.11 | 102.82 | 114.96 |
| | स्वास्थ्य | | | |
| 18. | Health | 58.72 | 67.71 | 83.14 |

विवरण III—(समाप्त)

STATEMENT III—(*Concld.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| 19. | परिवार कल्याण<br>Family Welfare | 70.14 | 149.26 | 98.61 |
| 20. | गृह<br>Home Affairs | 20.73 | 20.65 | 24.88 |
| 21. | कार्मिक और प्रशासनिक सुधार<br>Personnel and Administrative Reforms | 0.15 | 0.15 | 0.20 |
| 22. | औद्योगिक विकास<br>Industrial Development | 113.20 | 109.88 | 167.76 |
| 23. | भारी उद्योग<br>Heavy Industry | 57.18 | 60.87 | 56.81 |
| 24. | सूचना और प्रसारण<br>Information and Broadcasting | 25.82 | 22.15 | 24.62 |
| 25. | श्रम<br>Labour | 1.86 | 1.92 | 4.65 |
| 26. | पेट्रोलियम<br>Petroleum | 273.82 | 284.67 | 382.17 |
| 27. | योजना<br>Planning | 31.69 | 32.75 | 42.39 |
| 28. | नौवहन और परिवहन<br>Shipping and Transport | 311.32 | 313.22 | 301.73 |
| 29. | इस्पात<br>Steel | 402.42 | 367.74 | 510.85 |
| 30. | खान<br>Mines | 102.97 | 101.70 | 79.63 |
| 31. | पूर्ति<br>Supply | 0.46 | 0.31 | 0.60 |
| 32. | पुनर्वास<br>Rehabilitation | 19.54 | 19.99 | 21.23 |
| 33. | पर्यटन और नागर विमानन<br>Tourism and Civil Aviation | 27.63 | 23.41 | 36.04 |
| 34. | निर्माण और आवास<br>Works and Housing | 41.02 | 48.12 | 115.14 |
| 35. | परमाणु ऊर्जा<br>Atomic Energy | 136.40 | 130.01 | 129.79 |
| 36. | संस्कृति<br>Culture | 4.50 | 3.85 | 5.97 |
| 37. | इलेक्ट्रानिक्स<br>Electronics | 8.00 | 6.81 | 10.64 |
| 38. | अन्तरिक्ष<br>Space | 26.07 | 25.80 | 30.20 |
| 39. | रेलवे<br>Railways | 271.24 | 256.50 | 302.15 |
| | जोड़<br>TOTAL | 3,347.22 | 3,430.50 | 3,977.61 |

# विवरण IV
# STATEMENT IV

## कार्यक्रमों के अनुसार मंत्रालयों/विभागों की केन्द्रीय आयोजना
## CENTRAL PLAN OF MINISTRIES/DEPARTMENTS BY PROGRAMMES

(करोड़ रुपए)
(In crores of Rupees)

| मंत्रालय/विभाग<br>Ministries/Departments | कार्यक्रम<br>Programmes | बजट अनुमान<br>Budget Estimates<br>1976-77 | संशोधित अनुमान<br>Revised Estimates<br>1976-77 | बजट अनुमान<br>Budget Estimates<br>1977-78 | कुल आयोजना परिव्यय<br>Total Plan Outlay<br>1977-78 |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| कृषि और सिंचाई मंत्रालय<br>MINISTRY OF AGRICULTURE AND IRRIGATION : | | | | | |
| कृषि विभाग<br>DEPARTMENT OF AGRICULTURE : | | | | | |
| **कृषि और सम्बद्ध सेवाएं**<br>*Agriculture and Allied Services :* | | | | | |
| **कृषि**<br>*Agriculture :* | भूमि सुधार<br>(i) Land Reforms : | | | | |
| | जोत की सीमा निर्धारित किए जाने के कारण भूमि के नए मालिकों को सहायता अनुदान<br>(a) Assistance to new assignees of land on imposition of ceiling on agricultural holdings . . . | 1.00 | 6.00 | 7.50 | 7.50 |
| | सिंचाई परियोजनाओं के क्षेत्र में चकबन्दी<br>(b) Consolidation of holdings in command of irrigation projects . . . | .. | .. | 1.00 | 1.00 |
| | जोड़—भूमि सुधार<br>TOTAL—Land Reforms . . | 1.00 | 6.00 | 8.50 | 8.50 |
| | बीज<br>(ii) Seeds : . . . . | | | | |
| | (क) राष्ट्रीय बीज निगम<br>(a) National Seeds Corporation . . . . | 0.30 | 0.30 | 0.60 | 0.60 |
| | (ख) राज्य बीज निगम<br>(b) State Seeds Corporations | 0.80 | 0.80 | 2.00 | 2.00 |
| | (ग) अन्य स्कीमें<br>(c) Other Schemes . . | 0.40 | 0.40 | 0.90 | 0.90 |
| | जोड़—बीज<br>TOTAL—Seeds . . . | 1.50 | 1.50 | 3.50 | 3.50 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग—(क्रमशः)<br>DEPARTMENT OF AGRICULTURE—(*Contd.*) | | | | | |
| **कृषि और सम्बद्ध सेवाएं (क्रमश :)**<br>*Agriculture and Allied Services :* (Contd.) | | | | | |
| **कृषि (क्रमशः)**<br>*Agriculture*—(Contd.) | कृषि फार्म<br>(iii) Agricultural Farms : | | | | |
| | राज्य फार्म निगम<br>(a) State Farms Corporation | 1.50 | 1.50 | 0.15 | 0.15 |
| | खाद और उर्वरक<br>(iv) Manures and Fertilizers : | | | | |
| | बोरियों में बन्द किए बिना जहाजों में लाए गए उर्वरकों को उतारने, उठाने-धरने और भंडारण की परियोजना<br>(a) Bulk Fertilizers unloading handling and storage project . . . . | 4.95 | 3.79 | 3.50 | 3.50 |
| | स्थानीय खाद साधनों का विकास<br>(b) Development of local manurial resources . . | 3.48 | 3.00 | 2.96 | 2.96 |
| | क्षार भूमि का सुधार<br>(c) Amendment of Alkali Soil . . . . | 1.05 | 1.04 | 2.38 | 2.38 |
| | अन्य स्कीमें<br>(d) Other Schemes . . . | 1.10 | 0.89 | 2.65 | 2.65 |
| | जोड़—खाद और उर्वरक<br>TOTAL—Manures and Fertilizers . . . . . | 10.58 | 8.72 | 11.49 | 11.49 |
| | अधिक उपज देने वाली किस्मों का कार्यक्रम<br>(v) High Yielding Varieties Programme : | | | | |
| | दालों की फसलों का उत्पादन<br>(a) Production of Pulses crops | 1.44 | 1.30 | 1.69 | 1.69 |
| | अन्य स्कीमें<br>(b) Other Schemes . . | 0.48 | 0.50 | 1.28 | 1.28 |
| | जोड़--अधिक उपज देने वाली किस्मों का कार्यक्रम<br>TOTAL—High yielding varieties Programme . . | 1.92 | 1.80 | 2.97 | 2.97 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः)<br>DEPARTMENT OF AGRICULTURE (*Contd.*) | | | | | |
| **कृषि और सम्बद्ध सेवाएं** (क्रमशः)<br>*Agriculture and Allied Services :* (Contd.) | | | | | |
| **कृषि** (क्रमशः)<br>*Agriculture* (Contd.) | पौधा संरक्षण<br>(vi) Plant Protection : | 2.95 | 2.89 | 5.62 | 5.62 |
| | वाणिज्यिक फसलें<br>(vii) Commercial Crops : | | | | |
| | गहन जूट जिला कार्यक्रम<br>(a) Intensive Jute District Programme . . . | 1.37 | 0.94 | 1.38 | 1.38 |
| | गहन कपास जिला कार्यक्रम<br>(b) Intensive Cotton District Programme . . | 3.70 | 3.00 | 5.02 | 5.02 |
| | तेलहन विकास<br>(c) Development of Oil Seeds | 2.25 | 2.25 | 3.98 | 3.98 |
| | गन्ना विकास<br>(d) Development of Sugarcane | 1.47 | 1.32 | 2.09 | 2.09 |
| | केरल ऑयल प्लांटेशन लिमिटेड<br>(e) Kerala Oil Plantation Ltd. | 0.01 | 0.01 | 0.98 | 0.98 |
| | अंदमान प्लांटेशन कारपोरेशन<br>(f) Andaman Plantation Corpn. . . . | 0.01 | 0.01 | 0.12 | 0.12 |
| | स्टेट कैश्यूनट कारपोरेशन<br>(g) State Cashewnut Corpn. | 0.01 | 0.01 | 0.22 | 0.22 |
| | अन्य स्कीमें<br>(h) Other Schemes . . | 2.00 | 1.79 | 5.90 | 5.90 |
| | जोड़—वाणिज्यिक फसलें<br>TOTAL—Commercial Crops . | 10.82 | 9.33 | 19.69 | 19.69 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः)<br>DEPARTMENT OF AGRICULTURE (Contd.) | | | | | |
| कृषि और सम्बद्ध सेवाएं (क्रमशः)<br>*Agriculture and Allied Services* (Contd.) | | | | | |
| कृषि (क्रमशः)<br>*Agriculture* (Contd.) | विस्तार और कृषक प्रशिक्षण<br>(viii) Extension and Farmer's Training . . . | | | | |
| | अधिक उपज देने वाली किस्मों के बारे में किसानों का प्रशिक्षण<br>(a) Farmers' training in high yielding varieties . | 1.57 | 1.52 | 1.92 | 1.92 |
| | राज्यों में विस्तार और कृषि प्रशासन तंत्र को और सुदृढ़ बनाना<br>(b) Strengthening of machinery on extension and agricultural administration in States . . | 1.30 | 0.01 | 2.00 | 2.00 |
| | अनुकूली अनुसंधान<br>(c) Adaptive Research . | .. | .. | 1.00 | 1.00 |
| | अन्य स्कीमें<br>(d) Other schemes . . | 0.43 | 0.44 | 1.06 | 1.06 |
| | जोड़—विस्तार और किसानों का प्रशिक्षण<br>TOTAL—Extension and Farmers' Training . . . | 3.30 | 1.97 | 5.98 | 5.98 |
| | कृषि इंजीनियरिंग<br>(ix) Agricultural Engineering : | | | | |
| | राज्य कृषि-उद्योग निगम<br>(a) State Agro-Industries Corporations . . . | 2.00 | 1.90 | 2.50 | 2.50 |
| | चुने हुए सुधरे कृषि उपकरणों को लोकप्रिय बनाना<br>(b) Popularisation of selected improved agricultural implements . . . | .. | .. | 0.99 | 0.99 |
| | अन्य स्कीमें<br>(c) Other Schemes . . | 0.35 | 0.28 | 1.13 | 1.13 |
| | जोड़—कृषि इंजीनियरिंग<br>TOTAL—Agricultural Engineering . . . . | 2.35 | 2.18 | 4.62 | 4.62 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| कृषि विभाग—(क्रमशः)<br>DEPARTMENT OF AGRICULTURE—(*Contd.*) | | | | | |
| **कृषि और सम्बद्ध सेवाएं** (क्रमशः)<br>*Agriculture and Allied Services* (Contd.) | कृषि अर्थशास्त्र और सांख्यिकी | | | | |
| | (x) Agricultural Economics and Statistics . . . | 2.71 | 2.33 | 4.51 | 4.51 |
| **कृषि** (क्रमशः)<br>*Agriculture* (Contd.) | बागवानी | | | | |
| | (xi) Horticulture . . | 0.46 | 0.29 | 1.41 | 1.41 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय | | | | |
| | (xii) Expenditure on Works by CPWD . . . | 1.39 | 0.34 | 0.30 | 0.30 |
| | अन्य कार्यक्रम | | | | |
| | (xiii) Other Programmes . | 0.25 | 0.24 | 0.36 | 0.36 |
| | जोड़—कृषि | | | | |
| | TOTAL—Agriculture . . | 40.73 | 39.09 | 69.10 | 69.10 |
| **लघु सिंचाई**<br>*Minor Irrigation* | भूमिगत जल साधनों का अन्वेषण एवं विकास | | | | |
| | (i) Investigation and development of ground water resources : | | | | |
| | केन्द्रीय भूमिगत जल बोर्ड | | | | |
| | (a) Central Ground Water Board . . . . | 4.00 | 4.00 | 6.00* | 6.00* |
| | भूमिगत और भूमितल जल साधनों को सुदृढ़ करना | | | | |
| | (b) Strengthening of ground surface water . . . | 0.20 | 0.20 | 2.00 | 2.00 |
| | अन्य लघु सिंचाई कार्य | | | | |
| | (ii) Other minor irrigation works : | | | | |
| | प्रायोगिक जल प्रबन्ध कार्यक्रम | | | | |
| | (a) Water Management Pilot Programme . . . | 0.80 | 0.80 | 0.98 | 0.98 |
| | जोड़—लघु सिंचाई | | | | |
| | TOTAL—Minor Irrigation . | 5.00 | 5.00 | 8.98 | 8.98 |

*व्यय में से वसूलियों को घटाने के बाद।

* Net of recoveries taken in reduction of expenditure.

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः) DEPARTMENT OF AGRICULTURE (*Contd.*) | | | | | |
| कृषि और सम्बद्ध सेवाएं (क्रमशः) *Agriculture and Allied Services* (*Contd.*) | | | | | |
| भूमि और जल संरक्षण *Soil and Water Conservation* | नदी घाटी परियोजनाओं के जल विभाजक क्षेत्र में भूमि संरक्षण (i) Soil Conservation in water sheds of River Valley Projects . . . . | 6.00 | 6.00 | 7.96 | 7.96 |
| | हिमालय क्षेत्र में समेकित भूमि और जल संरक्षण स्कीमें (ii) Integrated Soil and Water conservation schemes in the Himalayas . . | .. | .. | 2.00 | 2.00 |
| | पठार भूमि का संरक्षण और गहरी खाई खंदक वाले क्षेत्रों को इकसार बनाना (iii) Protection of table lands and stabilisation of ravined areas . . | 0.60 | 0.60 | 1.50 | 1.50 |
| | अन्य कार्यक्रम (iv) Other Programmes . | 1.01 | 0.54 | 2.01 | 2.01 |
| | जोड़—भूमि और जल संरक्षण TOTAL—Soil and Water Conservation . . . | 7.61 | 7.14 | 13.47 | 13.47 |
| क्षेत्र विकास *Area Development* | असिंचित भूमि विकास Dry Land Development : | | | | |
| | सिंचित क्षेत्र विकास कार्यक्रम (a) Command Area Development Programme . . | 19.00 | 19.00 | 19.70 | 19.70* |
| | एकीकृत असिंचित भूमि और कृषि उत्पादन (b) Integrated Dry Land and Agricultural Production . | 1.70 | 1.60 | 1.70 | 1.70 |
| | अन्य कार्यक्रम (c) Other Programmes . | .. | .. | 0.75 | 0.75 |
| | जोड़—क्षेत्र विकास TOTAL—Area Development . | 20.70 | 20.60 | 22.15 | 22.15 |
| पशु पालन *Animal Husbandry* | पशु विकास (i) Cattle Development : | | | | |
| | पशु व डेयरी विकास निगम (a) Cattle-cum-Dairy Development Corporation . | 1.40 | 1.40 | 2.74 | 2.74 |
| | छोटे किसान और सीमान्तिक किसान और खेतिहर मजदूर (b) Small farmers and marginal farmers and agricultural labourers . . | 1.65 | 1.45 | 2.50 | 2.50 |
| | अन्य स्कीमें (c) Other Schemes . . | 4.16 | 3.28 | 6.92 | 6.92 |
| | जोड़—पशु विकास TOTAL—Cattle Development . | 7.21 | 6.13 | 12.16 | 12.16 |

*इसके अलावा इस कार्यक्रम के लिए कृषि पुनर्वित्त और विकास निगम को उधार के रूप में 2 करोड़ रुपए "कृषि वित्तीय संस्थाएं" शीर्ष में शामिल किए गए हैं।

*Besides, an amount of Rs. 2 crores for loans to Agricultural Refinance and Development Corporation for this Programme is included under Agricultural Financial Institutions.

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः)<br>DEPARTMENT OF AGRICULTURE (*Contd.*) | | | | | |
| कृषि और सम्बद्ध सेवाएं (क्रमशः)<br>*Agriculture and Allied Services :* | | | | | |
| पशु पालन (क्रमशः)<br>*Animal Husbandry (Contd.)* | | | | | |
| | कुक्कुटपालन विकास<br>(ii) Poultry Development . | | | | |
| | छोटे किसान और सीमान्तिक किसान और खेतिहर मजदूर<br>(a) Small farmers and marginal farmers and agricultural labourers . . | 2.40 | 2.00 | 5.50 | 5.50 |
| | पॉल्ट्री कारपोरेशन ऑफ इंडिया<br>(b) Poultry Corporation of India . . . . . | .. | .. | 0.05 | 0.05 |
| | अन्य स्कीमें<br>(c) Other Schemes . . | 0.13 | 0.15 | 0.57 | 0.57 |
| | जोड़—कुक्कुट पालन विकास<br>TOTAL—Poultry Development | 2.53 | 2.15 | 6.12 | 6.12 |
| | भेड़ और ऊन का विकास<br>(iii) Sheep and Wool Development . . . . | | | | |
| | भेड़ और ऊन विकास निगम<br>(a) Sheep and Wool Development Corporation . | 0.01 | .. | 0.35 | 0.35 |
| | अन्य स्कीमें<br>(b) Other Schemes . . | 1.38 | 1.36 | 3.41 | 3.41 |
| | जोड़—भेड़ और ऊन विकास<br>TOTAL—Sheep and Wool Development . . | 1.39 | 1.36 | 3.76 | 3.76 |
| | अन्य कार्यक्रम<br>(iv) Other Programmes . | | | | |
| | बूचड़खाना निगम<br>(a) Slaughter Houses Corporation . . . . . | 0.50 | 0.20 | 0.50 | 0.50 |
| | टेट्रा पैक डिब्बों के निर्माण के लिए निगम<br>(b) Corporation for manufacture of Tetra pack containers . . . | 0.01 | 0.01 | 1.50 | 1.50 |
| | अन्य स्कीमें<br>(c) Other Schemes. . | 1.38 | 1.11 | 2.97 | 2.97 |
| | जोड़—अन्य कार्यक्रम<br>TOTAL—Other Programmes . | 1.89 | 1.32 | 4.97 | 4.97 |
| | जोड़—पशु पालन<br>TOTAL—Animal Husbandry . | 13.02 | 10.96 | 27.01 | 27.01 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपये)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः)<br>DEPARTMENT OF AGRICULTURE (*Contd.*) | | | | | |
| कृषि और संबद्ध सेवाएं (क्रमशः)<br>*Agriculture and Allied Services* (Contd.) | | | | | |
| डेयरी विकास<br>*Dairy Development* | दिल्ली दुग्ध योजना<br>(i) Delhi Milk Scheme . | 1.89 | 2.04 | 1.25 | 1.25 |
| | राष्ट्रीय डेयरी विकास बोर्ड<br>(ii) National Dairy Development Board . . . | 0.50 | 0.60 | 2.50 | 2.50 |
| | भारतीय डेयरी निगम<br>(iii) Indian Dairy Corporation | .. | .. | 4.94 | 26.30 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(iv) Expenditure on works by CPWD . . . | .. | 0.92 | 1.14 | 1.14 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . . | .. | .. | 0.01 | 0.01 |
| | जोड़—डेयरी विकास<br>TOTAL—Dairy Development . | 2.39 | 3.56 | 9.84 | 31.80 |
| मीन उद्योग<br>*Fisheries* | मछली बन्दरगाह और घाट सुविधाएं<br>(i) Fishing Harbour and Landing Facilities . . | 6.57 | 6.35 | 10.40 | 10.40 |
| | अन्तर्देशीय मीन उद्योग<br>(ii) Inland Fisheries . . | 1.09 | 0.55 | 3.39 | 3.39 |
| | गहरे समुद्र में मछली पकड़ना<br>(iii) Deep Sea Fisheries . | 1.07 | 1.12 | 5.80 | 5.80 |
| | संसाधन, परिरक्षण और विपणन<br>(iv) Processing, Preservation and Marketing . . | 0.65 | 0.55 | 2.31 | 2.31 |
| | अन्य कार्यक्रम<br>(v) Other Programmes : | | | | |
| | केन्द्रीय मीन उद्योग निगम लिमिटेड<br>(a) Central Fisheries Corporation Ltd. . . . | 0.20 | 0.20 | 0.25 | 0.25 |
| | नौवहन विकास निधि समिति को मछली पकड़ने वाले जलपोत खरीदने के लिए<br>(b) Shipping Development Fund Committee for acquisition of fishing trawlers . . . | 0.40 | 1.41 | 6.00 | 6.00 |
| | अन्य स्कीमें<br>(c) Other Schemes . . | 0.92 | 1.00 | 3.55 | 3.55 |
| | जोड़—अन्य कार्यक्रम<br>TOTAL—Other Programmes . | 1.52 | 2.61 | 9.80 | 9.80 |
| | जोड़—मीन उद्योग<br>TOTAL—FISHERIES . . | 10.90 | 11.18 | 31.70 | 31.70 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपये)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः) DEPARTMENT OF AGRICULTURE (*Contd.*) | | | | | |
| **कृषि और सम्बद्ध सेवाएं** (क्रमशः) *Agriculture and Allied Services :* (Contd.) | | | | | |
| **वन** *Forest* | वन संरक्षण और विकास (i) Forest Conservation and Development : | | | | |
| | सामाजिक वन पालन का विकास जिसमें निम्नकोटि के वनों में फिर से पेड़ लगाने का काम शामिल है (a) Development of Social Forestry including reforestation of degraded forests . . . | 0.60 | 0.70 | 4.40 | 4.40 |
| | राज्य वन निगम (b) State Forest Corporations | 0.80 | 0.80 | 2.40 | 2.40 |
| | अन्य स्कीमें (c) Other Schemes . . | 0.01 | .. | 0.04 | 0.04 |
| | जोड़—वन संरक्षण और विकास TOTAL—Forest Conservation and Development . . | 1.41 | 1.50 | 6.84 | 6.84 |
| | बागान स्कीमें (ii) Plantation Schemes . | 0.90 | 1.00 | 3.30 | 3.30 |
| | वन्य जीवों का संरक्षण (iii) Preservation of wild life | 1.26 | 1.25 | 1.52 | 1.52 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय (iv) Expenditure on works by CPWD . . . | .. | 0.10 | 0.22 | 0.22 |
| | अन्य कार्यक्रम (v) Other Programmes . | 1.27 | 0.95 | 1.39 | 1.39 |
| | जोड़—वन TOTAL—Forest . . . | 4.84 | 4.80 | 13.27 | 13.27 |
| कृषि वित्तीय संस्थाएं *Agricultural Financial Institutions* | कृषि पुनर्वित्त और विकास निगम Agricultural Refinance and Development Corporation . | | | | |
| | सिंचाई क्षेत्र विकास कार्यक्रम Command Area Development Programme . . . . | .. | .. | 2.00 | 2.00 |
| | जोड़—कृषि और सम्बद्ध सेवाएं TOTAL—AGRICULTURE AND ALLIED SERVICES . . | 105.19 | 102.33 | 197.52 | 219.48 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपये)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः) | | | | | |
| DEPARTMENT OF AGRICULTURE—(*Contd.*) | | | | | |
| सामान्य सेवाएं | | | | | |
| *General Services :* | | | | | |
| अन्य प्रशासनिक सेवाएं | कीटनाशी अधिनियम का कार्यान्वयन | | | | |
| *Other Administrative Services :* | Implementation of Insecticides Act . . . . . | 0.28 | 0.03 | 0.38 | 0.38 |
| सामाजिक और सामुदायिक सेवाएं | | | | | |
| *Social and Community Services :* | चिड़ियाघर | | | | |
| अन्य सामाजिक और सामुदायिक सेवाएं | Zoological Park . . . | 0.06 | 0.03 | 0.09 | 0.09 |
| *Other Social and Community Services* | | | | | |
| सामान्य आर्थिक सेवाएं | निदेशन और प्रशासन | | | | |
| *General Economic Services :* | Direction and Administration . . . . . | 0.17 | 0.17 | 0.27 | 0.27 |
| अन्य सामान्य सेवाए | | | | | |
| Other General Economic Services | जोड़—कृषि विभाग | | | | |
| | TOTAL—DEPARTMENT OF AGRICULTURE . . . . | 105.70 | 102.56 | 198.26 | 220.22 |
| खाद्य विभाग | भंडारण और भाण्डागारण | | | | |
| DEPARTMENT OF FOOD | Storage and Warehousing | | | | |
| कृषि और संबद्ध सेवाएं | केन्द्रीय भाण्डागार निगम | | | | |
| *Agriculture and Allied Services :* | (i) Central Warehousing Corporation . . . . | 3.94 | 4.22 | 6.94 | 6.94 |
| कृषि | अन्य स्कीमें | | | | |
| *Agriculture :* | (ii) Other Schemes . . | 0.56 | 0.50 | 0.82 | 0.82 |
| | जोड़—कृषि | | | | |
| | TOTAL—Agriculture . . | 4.50 | 4.72 | 7.76 | 7.76 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि विभाग (क्रमशः) DEPARTMENT OF FOOD—(Contd.) | | | | | |
| कृषि और सम्बद्ध सेवाएं (क्रमशः) *Agriculture and Allied Services*—(Contd.) | | | | | |
| खाद्य *Food* | वसूली और पूर्ति (i) Procurement and Supply : | | | | |
| | भारतीय खाद्य निगम (a) Food Corporation of India . . . . | 17.03 | 33.00 | 30.00 | 30.00 |
| | खाद्य संसाधन (ii) Food Processing : | | | | |
| | माडर्न बेकरीज लिमिटेड (a) Modern Bakeries Ltd. . | 1.13 | 0.35 | 1.56 | 2.00 |
| | फल और सब्ज़ी उत्पाद निगम (b) Fruits and Vegetables Product Corporation . . | 0.40 | 0.01 | 0.01 | 0.01 |
| | अन्य स्कीमें (c) Other Schemes . . | 1.56 | 1.53 | 1.79 | 1.79 |
| | जोड़—खाद्य संसाधन TOTAL—Food Processing . | 3.09 | 1.89 | 3.36 | 3.80 |
| | पोषाहार और सहायक आहार (iii) Nutritious and Subsidiary Food : | | | | |
| | बालाहार (a) Balahar . . . . | 1.75 | 1.75 | 2.00 | 2.00 |
| | अन्य स्कीमें (b) Other Schemes . . | 0.86 | 0.54 | 1.00 | 1.00 |
| | जोड़—पोषाहार और सहायक आहार TOTAL—Nutritious and Subsidiary Food . . . | 2.61 | 2.29 | 3.00 | 3.00 |
| | अनुसंधान प्रशिक्षण और मूल्यांकन (iv) Research Training and Evaluation . . . | 0.99 | 1.05 | 1.44 | 1.44 |
| | अन्य कार्यक्रम (v) Other Programmes . | .. | 0.21 | 0.20 | 0.20 |
| | जोड़—खाद्य TOTAL—FOOD . . . | 23.72 | 38.44 | 38.00 | 38.44 |
| | जोड़—खाद्य विभाग TOTAL—DEPARTMENT OF FOOD | 28.22 | 43.16 | 45.76 | 46.20 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| ग्राम विकास विभाग<br>DEPARTMENTAL OF RURAL DEVELOPMENT | सहकारी ऋण समितियां<br>Credit Co-operatives:<br>कृषि ऋण स्थिरीकरण निधि<br>(a) Agricultural Credit Stabilisation Fund . . . | 2.25 | 2.25 | 3.40 | 3.40 |
| सामान्य आर्थिक सेवाएं<br>*General Economic Services :*<br>सहकारी समितियां<br>*Co-operation* | भूमि बन्धक बैंकों के ऋण पत्र<br>(b) Debenture of Land Mortgage Banks . . . | 7.00 | 10.00 | 17.50 | 17.50 |
| | अविकसित राज्यों में सहकारी ऋण संस्थाएं<br>(c) Credit Co-operative Institutions in under developed States . . . . | 2.25 | 2.25 | 3.25 | 3.25 |
| | कमजोर सहकारी बैंकों को फिर से चालू करना<br>(d) Rehabilitation of weak Co-perative Banks | 1.00 | 2.50 | 2.00 | 2.00 |
| | जोड़—सहकारी ऋण समितियां<br>TOTAL—Credit Co-operatives. | 12.50 | 17.00 | 26.15 | 26.15 |
| | जोड़—सहकारी समितियां<br>TOTAL—Co-operation . . | 12.50 | 17.00 | 26.15 | 26.15 |
| अन्य सामान्य आर्थिक सेवाएं<br>*Other General Economic Services :* | समेकित ग्रामीण विकास कार्यक्रम<br>Integrated Rural Development Programme . . | 15.00 | 1.00 | 8.00 | 8.00 |
| कृषि और सम्बद्ध सेवाएं :—<br>*Agriculture and Allied Services :—*<br>कृषि<br>*Agriculture* | छोटे किसानों और खेतिहर मजदूरों के लिए स्कीमें<br>(i) Schemes for Small Farmers and Agricultural Labourers . . . | 26.00 | 26.00 | 44.96 | 44.96 |
| | सूखे की आशंका वाले क्षेत्रों का विकास<br>(ii) Drought Prone Areas Development . . | 34.00 | 34.00 | 50.96 | 50.96 |
| | कृषि विपणन और किस्म नियंत्रण<br>(iii) Agricultural Marketing and Quality Control . | | | | |
| | केला और फल विकास निगम<br>(a) Banana and Fruit Development Corporation . . | 0.05 | 0.05 | .. | .. |
| | अन्य स्कीमें<br>(b) Other Schemes . . | 1.35 | 1.23 | 3.44 | 3.44 |
| | जोड़—कृषि विपणन और किस्म नियंत्रण<br>TOTAL—Agricultural Marketing and Quality Control . | 1.40 | 1.28 | 3.44 | 3.44 |
| | जोड़—कृषि<br>TOTAL—Agriculture . . | 61.40 | 61.28 | 99.36 | 99.36 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| ग्राम विकास विभाग (क्रमशः) DEPARTMENT OF RURAL DEVELOPMENT (*Contd.*) | | | | | |
| कृषि और सम्बद्ध सेवाएं (क्रमशः) *Agriculture and Allied Services :* (Contd.) | | | | | |
| क्षेत्र विकास *Area Development* | असिंचित भूमि विकास (i) Dry Land Development : | | | | |
| | एकीकृत क्षेत्रों की मण्डी टाइप की विकास परियोजनाएं (a) Integrated Area Development Projects of Mandi type . . . . . | 0.50 | 0.50 | 0.70 | 0.70 |
| | पहाड़ी क्षेत्रों का विकास (ii) Development of Hill Areas : | | | | |
| | जनजाति विकास अभिकरण (a) Tribal Development Agencies . . . | 2.40 | 2.40 | 2.47 | 2.47 |
| | मरुस्थलों का विकास (iii) Development of Desert Areas . . . . | .. | .. | 6.10 | 6.10 |
| | जोड़—क्षेत्र विकास TOTAL—Area Development . | 2.90 | 2.90 | 9.27 | 9.27 |
| ग्राम विकास *Rural Development* | अनुप्रयुक्त पोषाहार कार्यक्रम (i) Applied Nutrition Programme. . . . | 1.56 | 1.54 | 2.43 | 2.43 |
| | ग्रामीण बाजारों के विकास के लिए स्कीम (ii) Scheme for development of Rural Markets . . | .. | .. | 2.00 | 2.00 |
| | ग्रामीण सड़कों का निर्माण (iii) Construction of Rural Roads . . . . . | .. | .. | 20.00 | 20.00 |
| | अन्य कार्यक्रम (iv) Other Programmes . | 0.48 | 0.52 | 1.26 | 1.26 |
| | जोड़—ग्राम विकास TOTAL—Rural Development . | 2.04 | 2.06 | 25.69 | 25.69 |
| | जोड़—ग्राम विकास विभाग TOTAL—DEPTT. OF RURAL DEVELOPMENT . . | 93.84 | 84.24 | 168.47 | 168.47 |

विवरण IV—(क्रमश:)

STATEMENT IV—(*Contd.*)

(करोड़ रुपये)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| कृषि अनुसंधान और शिक्षा विभाग<br>DEPARTMENT OF AGRICULTURAL RESEARCH AND EDUCATION | | | | | |
| कृषि और सम्बद्ध सेवाएं<br>*Agriculture and Allied Services* | | | | | |
| कृषि<br>*Agriculture* | भारतीय कृषि अनुसंधान परिषद् को सहायता<br>Assistance to I.C.A.R. . . | 20.23 | 20.84 | 27.85 | 27.85 |
| भूमि और जल संरक्षण<br>*Soil and Water Conservation* | --तदेव--<br>—Ditto— . . | 0.25 | 0.30 | 0.21 | 0.21 |
| पशुपालन<br>*Animal Husbandry* | —तदेव--<br>—Ditto— . . | 4.24 | 3.68 | 5.19 | 5.19 |
| डेयरी विकास<br>*Dairy Development* | --तदेव—<br>—Ditto— . . | 0.71 | 0.81 | 0.75 | 0.75 |
| मीन उद्योग<br>*Fisheries* | —तदेव—<br>—Ditto— . . | 1.05 | 2.10 | 1.66 | 1.66 |
| वन<br>*Forest* | —तदेव—<br>—Ditto— . . | 1.00 | 0.98 | 1.06 | 1.06 |
| | जोड़—भारतीय कृषि अनुसंधान परिषद् को सहायता<br>TOTAL—Assistance to ICAR . | 27.48 | 28.71 | 36.72 | 36.72 |
| कृषि<br>*Agriculture* | कृषि अनुसंधान<br>Agricultural Research . . | 0.02 | 0.02 | 0.02 | 0.02 |
| | जोड़—कृषि अनुसंधान और शिक्षा विभाग<br>TOTAL—DEPTT. OF AGR. RESEARCH & EDUCATION . . | 27.50 | 28.73 | 36.74 | 36.74 |
| सिंचाई विभाग<br>DEPARTMENT OF IRRIGATION | सिंचाई<br>(i) Irrigation | | | | |
| जल और विद्युत् विकास<br>Water and Power Development | केन्द्रीय जल आयोग<br>(a) Central Water Commission | 0.37 | 0.32 | 1.22 | 1.22 |
| जल और विद्युत् विकास सेवाएं<br>(i) *Water and Power Development Services* | सर्वेक्षण और जांच<br>(b) Survey and Investigations | | | | |
| | सिंचाई परियोजनाओं की जांच<br>Investigation of Irrigation Projects . . . | 0.80 | 0.57 | 1.27 | 1.27 |
| | अन्य कार्यक्रम<br>(c) Other Programmes . | 1.55 | 1.47 | 2.83 | 2.83 |
| | जोड़—सिंचाई<br>TOTAL—Irrigation . . | 2.72 | 2.36 | 5.32 | 5.32 |
| बाढ़ नियंत्रण और नौपरिवहन<br>(ii) *Flood Control and Navigation* | बाढ़ नियंत्रण<br>(ii) Flood Control | | | | |
| | ब्रह्मपुत्र घाटी में बाढ़ नियंत्रण<br>(a) Flood Control in Brahmaputra Valley . . . | 6.00 | 6.00 | 6.00 | 6.00 |
| | उड़ीसा और केरल में बाढ़ नियंत्रण और भूमि के कटाव को रोकना<br>(b) Flood Control and anti sea erosion in Orissa and Kerala . . . . | 4.00 | 3.50 | 5.00 | 5.00 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| सिंचाई विभाग (क्रमशः)<br>DEPTT. OF IRRIGATION (*Contd.*) | | | | | |
| जल और विद्युत विकास (क्रमशः)<br>*Water and Power Development* (Contd.) | | | | | |
| बाढ़ नियंत्रण और नौपरिवहन (क्रमशः)<br>*Flood Control and Navigation* (Contd.) | बाढ़ नियंत्रण (क्रमशः)<br>(ii) Flood Control (Contd.) | | | | |
| | ब्रह्मपुत्र नदी में तलवर्षण<br>(c) Dredging in River Brahmaputra . . . . | 1.04 | 1.00 | 0.43 | 0.43 |
| | अन्य कार्यक्रम<br>(d) Other Programmes. . | 0.62 | 0.55 | 1.04 | 1.04 |
| | जोड़—बाढ़ नियंत्रण<br>TOTAL—Flood Control . | 11.66 | 11.05 | 12.47 | 12.47 |
| | नौपरिवहन<br>(iii) Navigation | | | | |
| | फरक्का बराज परियोजना<br>(a) Farakka Barrage Project . | 5.50 | 5.26 | 6.37 | 6.37 |
| | जोड़—बाढ़ नियंत्रण और परिवहन<br>TOTAL—Flood Control and Navigation . . . | 17.16 | 16.31 | 18.84 | 18.84 |
| | जोड़—सिंचाई विभाग<br>TOTAL—DEPTT. OF IRRIGATION. | 19.88 | 18.67 | 24.16 | 24.16 |
| | जोड़—कृषि और सिंचाई मंत्रालय<br>TOTAL—MINISTRY OF AGRICULTURE AND IRRIGATION. | 275.14 | 277.36 | 473.39 | 495.79 |
| रसायन और उर्वरक मंत्रालय<br>MINISTRY OF CHEMICALS AND FERTILIZERS | | | | | |
| उद्योग और खनिज<br>*Industry and Minerals* | | | | | |
| (क) रसायन<br>(*a*) *Chemicals* | हिन्दुस्तान इंसेक्टिसाइड्स लिमिटेड<br>(i) Hindustan Insecticides Ltd. . . . . | 6.00 | 3.54 | 5.53 | 6.59 |
| | हिन्दुस्तान आर्गेनिक केमिकल्स लिमिटेड<br>(ii) Hindustan Organic Chemicals Ltd. . . . | 0.50 | .. | 1.90 | 1.90 |
| | जोड़—रसायन<br>TOTAL—Chemicals . . | 6.50 | 3.54 | 7.43 | 8.49 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| रसायन और उर्वरक मंत्रालय (क्रमशः)<br>MINISTRY OF CHE. & FERTILIZERS (*Contd.*) | | | | | |
| उद्योग और खनिज (क्रमशः)<br>Industry and Minerals (*Contd.*) | इण्डियन ड्रग्स ऐण्ड फार्मास्युटिकल्स लिमिटेड<br>(i) Indian Drugs and Pharmaceuticals Ltd. . . | 11.90 | 11.90 | 15.90 | 15.90 |
| (ख) औषध और भेषज<br>(*b*) *Drugs & Pharmaceuticals* | हिन्दुस्तान एंटिबायोटिक्स लिमिटेड<br>(ii) Hindustan Antibiotics Ltd. . . . . | 1.00 | 1.25 | 1.95 | 1.95 |
| | जोड़—औषध और भेषज<br>TOTAL—Drugs & Pharmaceuticals . . . | 12.90 | 13.15 | 17.85 | 17.85 |
| (ग) उर्वरक<br>(*c*) *Fertilizers* | भारतीय उर्वरक निगम लिमिटेड<br>(i) Fertilizers Corporation of India Ltd. . . . | 229.80 | 279.24 | 208.55 | 208.55 |
| | फर्टिलाइजर्स ऐण्ड केमिकल्स (ट्रावनकोर) लिमिटेड<br>(ii) Fertilizers & Chemicals (Travancore) Ltd. . . | 16.29 | 16.29 | 14.73 | 14.73 |
| | पाइराइट्स, फास्फेट्स ऐण्ड केमिकल्स लिमिटेड<br>(iii) Pyrites, Phosphates and Chemicals Ltd. . . | 2.50 | 1.00 | 1.57 | 1.57 |
| | नेशनल फर्टिलाइजर्स लिमिटेड<br>(iv) National Fertilizers Ltd. . | 171.05 | 175.05 | 80.00 | 80.00 |
| | नए उर्वरक संयंत्र<br>(v) New Fertilizers Plants. . | .. | .. | 1.00 | 1.00 |
| | जोड़—उर्वरक उद्योग<br>TOTAL—Fertilizers . | 419.64 | 471.58 | 305.85 | 305.85 |
| | जोड़—रसायन और उर्वरक मंत्रालय<br>TOTAL—MINISTRY OF CHEMICALS AND FERTILIZERS . | 439.04 | 488.27 | 331.13 | 332.19 |
| नागरिक पूर्ति और सहकारिता विभाग<br>DEPARTMENT OF CIVIL SUPPLIES AND CO-OPERATION | शिक्षा अनुसंधान और प्रशिक्षण<br>(i) Education Research and Training . . . | 1.50 | 1.44 | 1.60 | 1.60 |
| सामान्य आर्थिक सेवाएं<br>*General Economic Services* | कृषि सहकारी समितियां<br>(ii) Farming Co-operatives : | | | | |
| सहकारिता<br>*Co-operation* | रासायनिक खाद और कृषि के काम आने वाली अन्य वस्तुओं के वितरण के लिए सहकारी समितियों की मार्जिन मनी सम्बन्धी आवश्यकताएं (राष्ट्रीय सहकारिता विकास निगम की मार्फत)<br>(a) Margin Money requirements of Co-operative fertilizers and other agricultural inputs (through N.C.D.C.) . . . | 3.44 | 3.42 | 4.00 | 4.00 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| नागरिक पूर्ति और सहकारिता विभाग (क्रमशः) DEPTT. OF CIVIL SUPPLY AND CO-OPERATION (*Contd.*) | | | | | |
| सहकारिता (क्रमशः) *Co-operation* (Contd.) | सहकारी संसाधन समितियां (राष्ट्रीय सहकारिता विकास निगम की मार्फत) | | | | |
| | (iii) Processing Co-operatives (through N.C.D.C.) . . | 2.97 | 3.54 | 4.15 | 4.15 |
| | सहकारी चीनी मिलें (राष्ट्रीय सहकारिता विकास निगम की मार्फत) | | | | |
| | (iv) Co-operative Sugar Mills (through N.C.D.C.) . | 5.55 | 5.55 | 5.50 | 5.50 |
| | सहकारी कताई मिलें | | | | |
| | (v) Co-operative Spinning Mills . . . . | 1.25 | 1.25 | 1.00 | 1.00 |
| | सहकारी औद्योगिक समितियां | | | | |
| | (vi) Industrial Cooperatives : | | | | |
| | सहकारी उर्वरक कारखानें | | | | |
| | (a) Co-operative Fertilizer Factories . . . | 13.50 | 13.00 | 6.01 | 6.01 |
| | महाराष्ट्र सहकारी उर्वरक रसायन लिमिटेड | | | | |
| | (b) Maharashtra Co-operative Fertilizer Chemicals Ltd. . | 1.00 | 1.00 | 0.01 | 0.01 |
| | जोड़—सहकारी औद्योगिक समितियां | | | | |
| | TOTAL—Industrial Co-operatives . . . | 14.50 | 14.00 | 6.02 | 6.02 |
| | सहकारी उपभोक्ता समितियां | | | | |
| | (vii) Consumer Co-operatives . | 2.86 | 2.33 | 3.36 | 3.36 |
| | अन्य सहकारी समितियां | | | | |
| | (viii) Other Co-operatives : | | | | |
| | राष्ट्रीय सहकारिता विकास निगम | | | | |
| | (a) National Co-operative Development Corporation | 4.09 | 4.38 | 4.95 | 4.95 |
| | अन्य | | | | |
| | (b) Others . . . . | 0.10 | 0.09 | 0.32 | 0.32 |
| | जोड़—अन्य सहकारी समितियां | | | | |
| | TOTAL—Other Co-operatives . | 4.19 | 4.47 | 5.27 | 5.27 |
| | जोड़—सहकारिता | | | | |
| | TOTAL—Co-operation . . | 36.26 | 36.00 | 30.90 | 30.90 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|
| नागरिक पूर्ति और सहकारिता विभाग (क्रमशः)<br>DEPTT. OF C.S. & CO-OPERATION (*Contd.*) | | | | | |
| सामान्य आर्थिक सेवाएं (क्रमशः)<br>*General Economic Services* : (Contd.) | मेट्रिक प्रणाली अपनाना<br>Adoption of Metric System . | 0.17 | 0.17 | 0.56 | 0.56 |
| अन्य सामान्य आर्थिक सेवाएं<br>*Other General Economic Services* | | | | | |
| उद्योग और खनिज<br>Industry and Minerals | अन्य कार्यक्रम<br>Other Programmes | 0.20 | 0.15 | 0 50 | 0.50 |
| अन्य उद्योग<br>*Other Industries :* | | | | | |
| | जोड़—नागरिक पूर्ति और सहकारिता विभाग<br>TOTAL—DEPTT. OF CIVIL SUPPLIES AND CO-OPERATION . . . | 36.63 | 36.32 | 31.96 | 31.96 |
| वाणिज्य मंत्रालय<br>MINISTRY OF COMMERCE | | | | | |
| सामान्य आर्थिक सेवाएं<br>General Economic Services | निर्यात की जाने वाली वस्तुओं का किस्म नियंत्रण<br>(i) Quality Control of Exports | .. | .. | 0.10 | 0.10 |
| निर्यात संवर्धन<br>Export Promotion | निर्यात संवर्धन और बाजार विकास के लिए सहायता<br>(ii) Assistance for export promotion and market development . . . | 0.60 | 0.60 | 0.60 | 0.60 |
| | इलेक्ट्रानिक निर्यात उत्पादन क्षेत्र<br>(iii) Electronic export processing zones . . . | 0.18 | 0.66 | 0.35 | 0.35 |
| | जोड़—निर्यात संवर्धन<br>TOTAL—Export Promotion . | 0.78 | 1.26 | 1.05 | 1.05 |
| सहकारिता<br>Cooperation | औद्योगिक सहकारी समितियां<br>Industrial Co-operatives . | 0.30 | 1.84 | 3.25 | 3.25 |
| | जोड़—सामान्य आर्थिक सेवाएं<br>TOTAL—General Economic Services . . . | 1.08 | 3.10 | 4.30 | 4.30 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| वाणिज्य मंत्रालय<br>MINISTRY OF COMMERCE | | | | | |
| उद्योग और खनिज —<br>*Industry & Minerals* | हस्तशिल्प उद्योग<br>(i) Handicraft Industries . | 2.80 | 2.53 | 6.52 | 6.52 |
| ग्राम और लघु उद्योग<br>*Village and Small Industries* | हथकरघा उद्योग<br>(ii) Handloom Industries . | 5.38 | 8.39 | 16.75 | 16.75 |
| | लघु उद्योग<br>(iii) Small Scale Industries . | 0.10 | 0.05 | 0.06 | 0.06 |
| | रेशम कीटपालन उद्योग<br>(iv) Sericulture Industries . | 2.00 | 2.00 | 4.00 | 4.00 |
| | जोड़—ग्राम और लघु उद्योग<br>TOTAL—Village and Small Industries . . . | 10.28 | 12.97 | 27.33 | 27.33 |
| उपभोक्ता उद्योग<br>*Consumer Industries* | कपड़ा<br>Textiles : | | | | |
| | राष्ट्रीय कपड़ा निगम<br>(a) National Textiles Corporation . . . . | 25.97 | 32.72 | 33.50 | 33.50 |
| | अन्य कार्यक्रम<br>(b) Other Programmes . . | .. | 0.07 | 0.16 | 0.16 |
| | जोड़—उपभोक्ता उद्योग<br>TOTAL—Consumer Industries | 25.97 | 32.79 | 33.66 | 33.66 |
| बागान<br>*Plantations* | चाय<br>(i) Tea . . . . | 2.10 | 1.51 | 1.76 | 2.42 |
| | काफी<br>(ii) Coffee . . . . | 0.75 | 0.58 | 2.02 | 2.85 |
| | रबड़<br>(iii) Rubber . . . | 2.00 | 1.85 | 2.50 | 2.50 |
| | इलायची<br>(iv) Cardamom . . . | 0.50 | 0.38 | 0.46 | 0.49 |
| | चाय व्यापार निगम<br>(v) Tea Trading Corporation | 0.25 | 0.50 | 0.35 | 0.35 |
| अन्य उद्योग<br>*Other Industries* | जोड़—बागान<br>TOTAL—PLANTATIONS . . | 5.60 | 4.82 | 7.09 | 8.61 |
| | अन्य कार्यक्रम<br>Other Programmes . . | 0.35 | 0.28 | 0.32 | 0.32 |
| | जोड़—वाणिज्य मंत्रालय<br>TOTAL—MINISTRY OF COMMERCE | 43.28 | 53.96 | 72.70 | 74.22 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| संचार मंत्रालय (डाक-तार को छोड़कर) MINISTRY OF COMMUNICATIONS (EXCLUDING P&T) | | | | | |
| आर्थिक सेवाएं *Economic Services :* | भारतीय टेलीफोन उद्योग लिमिटेड (a) Indian Telephone Industries Ltd. | | | | |
| उद्योग और खनिज *Industry and Minerals :* | | | | | |
| दूरसंचार और इलेक्ट्रानिक उद्योग *Telecommunication and Electronic Industries* | शेयर पूंजी में निवेश (i) Investment in share capital . . . . | 0.30 | 0.30 | 0.30 | |
| | निम्नलिखित को उधार (ii) Loans for : | | | | |
| | नई टेलीफोन उपकरण फैक्टरी, नैनी New Telephone Instrument Factory, Naini . . | 1.25 | 1.25 | 1.60 | |
| | पारेषण फैक्टरी, नैनी Transmission Factory, Naini | 0.04 | 0.04 | 0.10 | |
| | स्विचिंग फैक्टरी, राय बरेली Switching Factory, Rae Bareli . . . | 6.20 | 4.56 | 5.87 | |
| | बंगलौर फैक्टरी Bangalore Factory . . | 0.55 | 0.55 | 1.30 | |
| | इलेक्ट्रानिक स्विचिंग फैक्टरी, पालघाट Electronic Switching Factory, Palghat . . | 0.02 | 0.02 | 0.20 | |
| | नई पारेषण फैक्टरियां New Transmission Factories . . . . | .. | .. | 0.05 | |
| | विज्ञान और प्रौद्योगिकी कार्यक्रम Science and Technology Programme . . . | .. | .. | 2.10 | |
| | जोड़—भारतीय टेलीफोन उद्योग लिमिटेड TOTAL—Indian Telephone Ind. Ltd. . . . . | 8.36 | 6.72 | 11.52 | 14.53 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| उद्योग और खनिज (क्रमशः)<br>Industry and Minerals (Contd.) | | | | | |
| दूर संचार और इलेक्ट्रानिक उद्योग (क्रमशः)<br>Telecom. and Electronic Industries (Contd.) | हिन्दुस्तान टेलिप्रिंटर्स लिमिटेड<br>(b) Hindustan Teleprinters Ltd. . . . . | .. | .. | .. | 0.76 |
| | टेलीकम्यूनिकेशन कंसल्टेंसी (इंडिया) लिमिटेड<br>(c) Telecommunication Consultancy (India) Ltd. . | .. | .. | 0.10 | 0.10 |
| | इंडियन टेलीकम्यूनिकेशन कंस्ट्रक्शन कम्पनी लिमिटेड<br>(d) Indian Telecommunication Construction Co. Ltd. | .. | .. | 0.20 | 0.20 |
| | जोड़—उद्योग और खनिज<br>TOTAL—INDUSTRY AND MINERALS . . . | 8.36 | 6.72 | 11.82 | 15.59 |
| परिवहन और संचार<br>*Transport and Communications* | विदेश संचार सेवाएं<br>(i) Overseas Communication Services . . . | 7.25 | 7.25 | 8.50 | 8.50 |
| अन्य परिवहन और संचार सेवाएं<br>*Other Transport and Communication Services* | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(ii) Expenditure on works by CPWD . . . . | .. | .. | 0.11 | 0 11 |
| | अन्य कार्यक्रम<br>(iii) Other Programmes . . | 0.15 | 0.14 | 0.14 | 0 14 |
| | जोड़—परिवहन और संचार<br>TOTAL—TRANSPORT & COMMUNICATIONS . . . | 7.40 | 7.39 | 8.75 | 8.75 |
| | जोड़—संचार मंत्रालय<br>TOTAL—MINISTRY OF COMMUNICATIONS . . . | 15.76 | 14.11 | 20.57 | 24.34 |
| डाक-तार<br>POSTS AND TELEGRAPHS | . . | 13.95 | 16.76 | 42.35 | 329.90 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| शिक्षा मंत्रालय<br>MINISTRY OF EDUCATION | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* | | | | | |
| शिक्षा<br>*Education* | आधुनिक भारतीय भाषाओं और साहित्य का संवर्धन | | | | |
| | (a) Promotion of Modern Indian Languages and Literature : | | | | |
| | हिन्दी | | | | |
| | (i) Hindi . . . . | 2.61 | 2.56 | 3.14 | 3.14 |
| | उर्दू | | | | |
| | (ii) Urdu . . . . | 0.15 | 0.15 | 0.16 | 0.16 |
| | अन्य प्रादेशिक भाषाएं | | | | |
| | (iii) Other Regional Languages | 0.48 | 0.44 | 0.60 | 0.60 |
| | प्रादेशिक भाषाओं में विश्वविद्यालय स्तर की पुस्तकों का प्रकाशन | | | | |
| | (iv) Production of books in Regional Languages at University level . . | .. | .. | 1.25 | 1.25 |
| | जोड़—आधुनिक भारतीय भाषाओं और साहित्य का संवर्धन | | | | |
| | TOTAL—PROMOTION OF MODERN INDIAN LANGUAGES AND LITERATURE . . | 3.24 | 3.15 | 5.15 | 5.15 |
| | संस्कृत शिक्षा | | | | |
| | (b) Sanskrit Education . | 0.78 | 0.75 | 0.92 | 0.92 |
| | तकनीकी विश्वविद्यालयों को छोड़कर अन्य विश्वविद्यालयों को सहायता | | | | |
| | (c) Assistance to Universities other than Technical Universities : | | | | |
| | विश्वविद्यालय अनुदान आयोग | | | | |
| | (i) University Grants Commission . . . . | 38.84 | 38.84 | 44.29 | 44.29 |
| | अन्य विश्वविद्यालय और संस्थाएं | | | | |
| | (ii) Other Universities and Institutions . . . | 0.26 | 0.23 | 0.04 | 0.04 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| शिक्षा मंत्रालय (क्रमशः)<br>DEPARTMENT OF EDUCATION<br>(*Contd.*) | | | | | |
| शिक्षा (क्रमशः)<br>*Education* (Contd.) | उच्च शिक्षा के लिए कालेजों और संस्थाओं को सहायता | | | | |
| | (iii) Assistance to Colleges and Institutions of higher learning . . . | 1.40 | 1.32 | 1.65 | 1.65 |
| | जोड़—विश्वविद्यालयों आदि को सहायता<br>TOTAL—Assistance to Universities etc. . . . | 40.50 | 40.39 | 45.98 | 45.98 |
| | पुस्तक संवर्धन<br>(d) Book Promotion . . | 1.40 | 1.38 | 0.51 | 0.51 |
| | तकनीकी शिक्षा<br>(e) Technical Education . | 14.04 | 13.35 | 15.54 | 15.54 |
| | छात्रवृत्ति स्कीमें<br>(f) Scholarship Schemes . | 3.77 | 2.90 | 4.12 | 4.12 |
| | अनुसंधान संस्थान और अनुसंधान स्कीमें<br>(g) Research Institutes and Research Schemes : | | | | |
| | राष्ट्रीय शिक्षा अनुसंधान और प्रशिक्षण परिषद्<br>(i) National Council of Educational Research and Training . . . | 1.51 | 1.61 | 1.80 | 1.80 |
| | अन्य संस्थान<br>(ii) Other Institutes . . | 1.33 | 1.36 | 1.59 | 1.59 |
| | जोड़—अनुसंधान संस्थान आदि<br>TOTAL—Research Institutes etc. | 2.84 | 2.97 | 3.39 | 3.39 |
| | खेलकूद और युवक कल्याण<br>(h) Sports and Youth Welfare | 3.56 | 3.14 | 4.38 | 4.38 |
| | पाठ्य पुस्तक मुद्रणालय<br>(i) Text Book Presses . . | 0.39 | 0.70 | 1.05 | 1.05 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण-कार्यों पर व्यय<br>(j) Expenditure on works by C.P.W.D. . . | 0.18 | .. | 0.12 | 0.12 |
| | अन्य कार्यक्रम<br>(k) Other Programmes . . | 3.50 | 3.18 | 4.51 | 4.51 |
| | जोड़—शिक्षा मंत्रालय<br>TOTAL—MINISTRY OF EDUCATION . . . | 74.20 | 71.91 | 85.67 | 85.67 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| समाज कल्याण विभाग<br>DEPARTMENT OF SOCIAL WELFARE | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services :* | | | | | |
| समाज कल्याण<br>*Social Welfare* | अपंग व्यक्तियों की शिक्षा और कल्याण<br>(i) Education and Welfare of Handicapped . . | 1.45 | 1.43 | 1.96 | 1.96 |
| | महिला कल्याण<br>(ii) Women's Welfare . . | 3.40 | 3.89 | 5.85 | 5.85 |
| | परिवार और शिशु कल्याण<br>(iii) Family and Child Welfare | 3.34 | 3.13 | 4.19 | 4.19 |
| | समाज कार्य, शिक्षा और प्रशिक्षण<br>(iv) Social Work Education and Training . . . | 0.47 | 0.47 | 0.33 | 0.33 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . . | 0.46 | 0.40 | 0.50 | 0.50 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण-कार्यों पर व्यय<br>(vi) Expenditure on works by C.P.W.D. . . . | .. | 0.09 | 0.04 | 0.04 |
| | जोड़—समाज कल्याण विभाग<br>TOTAL—Department of Social Welfare . . . | 9.12 | 9.41 | 12.87 | 12.87 |
| विद्युत विभाग<br>DEPARTMENT OF POWER | केन्द्रीय बिजली प्राधिकरण<br>(i) Central Electricity Authority . . . . | 1.19 | 0.94 | 1.43 | 1.43 |
| आर्थिक सेवाएं<br>*Economic Services :* | पन-बिजली परियोजनाएं<br>(ii) Hydro-Electric Power Projects : | | | | |
| जल और विद्युत विकास<br>*Water and Power Development* | (क) सलाल पन-बिजली परियोजना<br>(a) Salal H.E. Project . . | 12.94 | 14.71 | 30.00 | 30.00 |
| विद्युत<br>*Power* | (ख) बैरा-सियूल पन-बिजली परियोजना<br>(b) Baira-Siul H.E. Project . | 12.93 | 16.00 | 11.94 | 11.94 |
| | (ग) किस्तवाड़ पन-बिजली स्कीम<br>(c) Kistwar HE Scheme . | 0.20 | .. | 1.00 | 1.00 |
| | (घ) तेंगा पन-बिजली परियोजना<br>(d) Tenga Hydel Project . | 0.10 | 0.29 | 0.20 | 0.20 |
| | (ङ) लोअर लैंग्याप पन-बिजली परियोजना<br>(e) Lower Lagyap HE Project | 1.26 | 3.00 | 3.80 | 3.80 |
| | (च) लोकटक पन-बिजली परियोजना<br>(f) Loktak HE Project . | 5.00 | 4.00 | .. | .. |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| विद्युत विभाग (क्रमशः)<br>DEPARTMENT OF POWER<br>(*Contd.*)<br>विद्युत (क्रमशः)<br>*Power* (Contd.) | (छ) राष्ट्रीय भारतीय पन-बिजली निगम लिमिटेड<br>(g) National Hydro Electric Power Corporation of India Ltd. . . . | 0.03 | 2.22 | 6.21 | 6.21 |
| | (ज) केन्द्रीय पन-बिजली परियोजना नियंत्रण बोर्ड<br>(h) Central Hydro-Electric Projects Control Board . | 0.07 | 0.06 | 0.06 | 0.06 |
| | (झ) दामोदर घाटी निगम<br>(i) Damodar Valley Corporation . . . . | .. | .. | .. | 51.62 |
| | जोड़—पन-बिजली परियोजनाएं<br>TOTAL—HE POWER PROJECTS | 32.53 | 40.28 | 53.21 | 104.83 |
| | तापीय बिजली परियोजनाएं<br>(iii) Thermo Electric Power Projects :<br>(क) बदरपुर तापीय बिजली परियोजना<br>(a) Badarpur Thermal Power Project . . . . | | | | |
| | दौर I<br>Stage I . . | 0.48 | 0.48 | 0.30 | 0.30 |
| | दौर II<br>Stage II . . | 22.74 | 22.74 | 17.62 | 17.62 |
| | दौर III<br>Stage III . . | .. | .. | 0.01 | 0.01 |
| | जोड़—बदरपुर तापीय बिजली परियोजना<br>TOTAL—BADARPUR T.P.P. . | 23.22 | 23.22 | 17.93 | 17.93 |
| | (ख) फरक्का तापीय बिजली परियोजना<br>(b) Farakka Thermal Power Project . . . | 0.05 | .. | 0.50 | 0.50 |
| | (ग) सुपर तापीय बिजली परियोजना<br>(c) Super Thermal Power Project . . . . | 0.25 | .. | .. | .. |
| | (घ) राष्ट्रीय भारतीय तापीय बिजली निगम लिमिटेड<br>(d) National Thermal Power Corporation of India Ltd. | 0.03 | 1.23 | 34.75 | 34.75 |
| | (ङ) भू-तापीय अन्वेषण<br>(e) Geo Thermal Investigations . . . . | 0.30 | 0.26 | 0.32 | 0.32 |
| | (च) तापीय बिजलीघर कार्मिक प्रशिक्षण संस्थान<br>(f) Thermal Power Station Personnel Training Institute . . . . | 0.36 | 0.21 | 0.82 | 0.82 |
| | जोड़—तापीय बिजली परियोजनाएं<br>TOTAL—TEP PROJECTS . . | 24.21 | 24.92 | 54.32 | 54.32 |

विवरण IV—(क्रमश.)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| विद्युत विभाग (क्रमशः)<br>DEPARTMENT OF POWER (Contd.) | पारेषण और वितरण स्कीमें<br>(iv) Transmission and Distribution Schemes : | | | | |
| विद्युत (क्रमशः)<br>Power (Contd.) | (क) अन्तर्राज्यीय पारेषण लाइनें<br>(a) Inter-State Transmission Lines . . . . | 13.00 | 13.00 | 17.00 | 17.00 |
| | (ख) बिजली प्रेषण केन्द्र<br>(b) Load Despatching Stations . . . . | 1.50 | 1.25 | 1.88 | 1.88 |
| | (ग) राष्ट्रीय प्रेषण केन्द्र<br>(c) National Despatch Centre | .. | .. | 0.12 | 0.12 |
| | जोड़—पारेषण और वितरण स्कीमें<br>TOTAL—TRANSMISSION AND DISTRIBUTION SCHEMES . | 14.50 | 14.25 | 19.00 | 19.00 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . | 2.10 | 2.03 | 2.62 | 2.62 |
| | जोड़—विद्युत विभाग<br>TOTAL—DEPTT. OF POWER . | 74.53 | 82.42 | 130.58 | 182.20 |
| कोयला विभाग<br>DEPARTMENT OF COAL | कोल इंडिया लिमिटेड<br>(i) Coal India Limited . . | 226.77 | 191.27 | 171.73 | 171.73 |
| आर्थिक सेवाएं<br>*Economic Services :* | सिंगरेनी कोलियरीज कम्पनी लिमिटेड<br>(ii) Singareni Collieries Co. Ltd. . . . . | 10.68 | 11.15 | 9.96 | 11.04 |
| उद्योग और खनिज<br>*Industry and Minerals :* | नेवेली लिग्नाइट कारपोरेशन<br>(iii) Neyveli Lignite Corporation . . . . | 33.00 | 20.19 | 41.89 | 46.70 |
| कोयला और लिग्नाइट<br>*Coal and Lignite :* | निम्न ताप कार्बनीकरण संयंत्र<br>(iv) Low Temperature Carbonisation Plant . . | 0.25 | 0.25 | .. | .. |
| | छठी आयोजना के लिए अग्रिम कार्रवाई<br>(v) Advance action for Sixth Plan . . . . | 4.00 | .. | .. | .. |
| | अन्य कार्यक्रम<br>vi) Other Programmes . . | 2.50 | 2.76 | 3.08 | 3.08 |
| | जोड़—कोयला और लिग्नाइट<br>TOTAL—Coal and Lignite . | 277.20 | 225.62 | 226.66 | 232.55 |
| | जोड़—कोयला विभाग<br>TOTAL—DEPTT. OF COAL . | 227.20 | 225.62 | 226.66 | 232.55 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| वित्त मंत्रालय<br>MINISTRY OF FINANCE | | | | | |
| आर्थिक कार्य विभाग<br>DEPARTMENT OF ECONOMIC AFFAIRS | | | | | |
| सामान्य सेवाएं<br>*General Services :* | | | | | |
| स्टाम्प<br>*Stamps* | भारत प्रति भूति मुद्रणालय<br>India Security Press . . | 1.14 | 1.14 | 0.57 | 0.57 |
| करेंसी, सिक्का-निर्माण और टकसाल<br>*Currency Coinage and Mint* | बैंक नोट प्रेस<br>(i) Bank Note Press . . | 1.41 | 1.56 | 0.98 | 0.98 |
| | करेंसी नोट प्रेस<br>(ii) Currency Note Press . | 0.81 | 0.77 | 0.70 | 0.70 |
| | प्रतिभूति कागज कारखाना<br>(iii) Security Paper Mill . | 0.05 | 0.22 | 2.50 | 2.50 |
| | अन्य कार्यक्रम<br>(iv) Other Programmes . . | 0.57 | 0.09 | 0.20 | 0.20 |
| | जोड़—करेंसी, सिक्का-निर्माण और टकसाल<br>TOTAL—Currency Coinage & Mint . . . . | 2.84 | 2.64 | 4.38 | 4.38 |
| | जोड़—आर्थिक कार्य विभाग<br>TOTAL—DEPTT. OF ECO. AFFAIRS | 3.98 | 3.78 | 4.95 | 4.95 |
| राजस्व विभाग<br>DEPARTMENT OF REVENUE | | | | | |
| अन्य प्रशासनिक सेवाएं<br>*Other Administrative Services* | | | | | |
| सामान्य सेवाएं<br>*General Services :* | अन्य कार्यक्रम<br>Other Programmes | .. | .. | 0.35 | 0.35 |
| आर्थिक सेवाएं<br>*Economic Services :* | नीमच एल्कलायड वर्क्स<br>(i) Neemuch Alkaloid Works | 0.35 | 0.28 | 0.17 | 0.17 |
| उद्योग और खनिज<br>*Industry and Minerals :* | अन्य कार्यक्रम<br>(ii) Other Programmes . | 0.05 | 0.01 | 0.10 | 0.10 |
| अन्य उद्योग<br>*Other Industries* | जोड़—अन्य उद्योग<br>Total--Other Industries . | 0.40 | 0.29 | 0.27 | 0.27 |
| | जोड़—राजस्व विभाग<br>TOTAL—DEPTT. OF REVENUE . | 0.40 | 0.29 | 0.62 | 0.62 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| **बैंकिंग विभाग**<br>DEPARTMENT OF BANKING | | | | | |
| **आर्थिक सेवाएं**<br>*Economic Services :* | | | | | |
| **कृषि और सम्बद्ध सेवाएं**<br>*Agriculture and Allied Services :* | कृषि पुनर्वित्त और विकास निगम<br>(i) Agricultural Refinance and Development Corporation | 65.00 | 90.00 | 75.00 | 75.00 |
| **कृषि वित्तीय संस्थाएं**<br>*Agricultural Financial Institutions :* | क्षेत्रीय ग्रामीण बैंक<br>(ii) Regional Rural Banks . | 3.12 | 4.37 | 1.25 | 1.25 |
| | जोड़—कृषि और सम्बद्ध सेवाएं<br>TOTAL—AGRI. AND ALLIED SERVICES . . . | 68.12 | 94.37 | 76.25 | 76.25 |
| **उद्योग और खनिज**<br>*Industry and Minerals* | भारतीय औद्योगिक विकास बैंक<br>(i) Industrial Development Bank of India . . | 7.20 | 4.65 | 32.00 | 32.00 |
| **औद्योगिक वित्तीय संस्थाएं**<br>*Industrial Financial Institutions :* | भारतीय औद्योगिक ऋण और निवेश निगम<br>(ii) Industrial Credit and Investment Corporation of India . . . . | 0.56 | 0.56 | 0.81 | 0.81 |
| | भारतीय औद्योगिक वित्त निगम<br>(iii) Industrial Finance Corporation of India . . | 0.73 | 0.74 | 0.90 | 0.90 |
| | भारतीय औद्योगिक पुनर्निर्माण निगम<br>(iv) Industrial Reconstruction Corporation of India . | 2.50 | 2.50 | 5.00 | 5.00 |
| | जोड़—औद्योगिक वित्तीय संस्थाएं<br>TOTAL—Ind. Financial Institutions . . . . | 10.99 | 8.45 | 38.71 | 38.71 |
| | जोड़—बैंकिंग विभाग<br>TOTAL—DEPTT. OF BANKING . | 79.11 | 102.82 | 114.96 | 114.96 |
| **स्वास्थ्य विभाग**<br>DEPARTMENT OF HEALTH | | | | | |
| **सामाजिक और सामुदायिक सेवाएं**<br>*Social and Community Services :* | चिकित्सा सहायता<br>(i) Medical Relief . . | 0.90 | 0.79 | 1.10 | 1.10 |
| **चिकित्सा**<br>*Medical* : | शिक्षा<br>(ii) Education . . . | 1.50 | 1.50 | 3.31 | 3.31 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| स्वास्थ्य विभाग (क्रमशः) DEPARTMENT OF HEALTH (*Contd.*) | | | | | |
| सामाजिक और सामुदायिक सेवाएं (क्रमशः) *Social and Community Services* (Contd.) | | | | | |
| चिकित्सा (क्रमशः) *Medical* (Contd.) | केन्द्रीय सरकार स्वास्थ्य सेवा स्कीम (iii) Central Government Health Service Scheme . . | 2.18 | 1.76 | 2.82 | 2.82 |
| | अन्य चिकित्सा पद्धतियां (iv) Other Systems of Medicine | 1.82 | 2.05 | 2.05 | 2.05 |
| | अनुसन्धान (v) Research : | | | | |
| | (क) कैंसर अनुसन्धान (a) Cancer Research . . | 0.25 | 0.25 | 1.00 | 1.00 |
| | (ख) अन्य स्कीमें (b) Other Schemes . . | 0.08 | 0.04 | 0.13 | 0.13 |
| | जोड़—अनुसन्धान TOTAL—RESEARCH . . | 0.33 | 0.29 | 1.13 | 1.13 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय (vi) Expenditure on works by C.P.W.D. . . . | 0.98 | 1.03 | 0.90 | 0.90 |
| | अन्य कार्यक्रम (vii) Other Programmes . | 0.11 | 0.11 | 0.17 | 0.17 |
| | जोड़—चिकित्सा TOTAL—Medical . . . | 7.82 | 7.53 | 11.48 | 11.48 |
| लोक-स्वास्थ्य *Public Health* | बीमारियों की रोकथाम और नियंत्रण : (i) Prevention and Control of Diseases : | | | | |
| | मलेरिया (a) Malaria . . . | 32.03 | 40.52 | 49.50 | 49.50 |
| | चेचक (b) Small pox . . . | 4.07 | 4.47 | 4.12 | 4.12 |
| | क्षयरोग (c) T.B. . . . . | 1.73 | 1.73 | 1.87 | 1.87 |
| | फीलपांव (d) Filaria . . . . | 0.83 | 0.94 | 0.97 | 0.97 |
| | हैजा (e) Cholera . . . | 0.22 | 0.25 | 0.27 | 0.27 |
| | रोहे (f) Trachoma . . . | 0.39 | 0.39 | 0.97 | 0.97 |
| | कुष्ठ रोग (g) Leprosy. . . . | 2.47 | 3.43 | 4.11 | 4.11 |
| | अन्य बीमारियां (h) Other Diseases . . | 0.27 | 0.28 | 0.31 | 0.31 |
| | जोड़—बीमारियों की रोकथाम और नियंत्रण TOTAL—Prevention and Control of Diseases . . | 42.01 | 52.01 | 62.12 | 62.12 |

## विवरण IV—(क्रमशः)

## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| स्वास्थ्य विभाग (क्रमशः) DEPARTMENT OF HEALTH (*Contd.*) | | | | | |
| लोक-स्वास्थ्य (क्रमशः) *Public Health* (Contd.) | | स्वास्थ्य सांख्यिकी और अनुसंधान (ii) Health Statistics and Research | 4.14 | 4.27 | 4.62 | 4.62 |
| | | प्रशिक्षण (iii) Training | 2.97 | 1.97 | 2.50 | 2.50 |
| | | अन्य कार्यक्रम (iv) Other Programmes | 1.78 | 1.93 | 2.42 | 2.42 |
| | | जोड़—लोक स्वास्थ्य TOTAL—Public Health | 50.90 | 60.18 | 71.66 | 71.66 |
| | | जोड़—स्वास्थ्य विभाग TOTAL—DEPARTMENT OF HEALTH | 58.72 | 67.71 | 83.14 | 83.14 |
| परिवार कल्याण विभाग DEPARTMENT OF FAMILY WELFARE | | | | | | |
| सामाजिक और सामुदायिक सेवाएं *Social and Community Services :* | | सेवाएं और पूर्ति (i) Services and Supplies : | | | | |
| परिवार कल्याण *Family Welfare* | | केन्द्रीय विभागों (रेलवे, डाक-तार आदि) में परिवार कल्याण कार्यक्रम (a) Family Welfare Programmes in Central Departments (Railways, P & T, etc) | 1.25 | 2.04 | 1.75 | 1.75 |
| | | निरोध स्कीम (b) Nirodh Scheme | 0.75 | 1.48 | 1.50 | 1.50 |
| | | हिन्दुस्तान लेटेक्स लिमिटेड (c) Hindustan Latex Ltd. | 0.10 | 0.10 | 0.14 | 0.14 |
| | | अन्य स्कीमें (d) Other Schemes | 0.37 | 0.91 | 1.49 | 1.49 |
| | | जोड़—सेवाएं और पूर्ति TOTAL—Services and Supplies | 2.47 | 4.53 | 4.88 | 4.88 |
| | | प्रशिक्षण, अनुसंधान और सांख्यिकी (ii) Training, Research & Statistics | 1.28 | 1.28 | 1.45 | 1.45 |
| | | जन शिक्षा (iii) Mass Education | 1.21 | 1.96 | 2.57 | 2.57 |
| | | केन्द्रीय स्कीमों के कार्यान्वयन के लिए राज्यों और संघ राज्य क्षेत्रों को सहायता (iv) Assistance to States and Union Territories for implementation of Central Schemes | 63.60 | 138.75 | 87.47 | 87.47 |
| | | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय (v) Expenditure on works by C.P.W.D. | 0.15 | 0.15 | 0.43 | 0.43 |
| | | अन्य कार्यक्रम (vi) Other Programmes | 1.43 | 2.59 | 1.81 | 1.81 |
| | | जोड़—परिवार कल्याण TOTAL—FAMILY WELFARE | 70.14 | 149.26 | 98.61 | 98.61 |

विवरण IV—(क्रमशः)

STATEMENT IV—(Contd.)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| गृह मंत्रालय<br>MINISTRY OF HOME AFFAIRS | | | | | |
| सामान्य सेवाएं<br>*General Services* | | | | | |
| अन्य प्रशासनिक सेवाएं<br>*Other Administrative Services* | जनगणना<br>Census . . . . | 0.28 | 0.22 | 0.40 | 0.40 |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* | | | | | |
| आवास<br>*Housing* | पुलिस आवास स्कीम<br>Police Housing Scheme . . | 4.50 | 4.50 | 6.25 | 6.25 |
| अनुसूचित जातियों, अनुसूचित जनजातियों और अन्य पिछड़े वर्गों का कल्याण<br>*Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes* | मैट्रिकोत्तर वजीफे<br>(i) Post Matric Scholarships . | 14.00 | 14.00 | 16.00 | 16.00 |
| | वृत्ति आयोजना और सम्बद्ध स्कीमें<br>(ii) Career Planning and allied Schemes . . . | 0.42 | 0.42 | 0.45 | 0.45 |
| | आवास (लड़कियों के लिए छात्रावास)<br>(iii) Housing (Girls Hostels) . | 0.75 | 0.75 | 0.83 | 0.83 |
| | अन्य कार्यक्रम<br>(iv) Other Programmes . | 0.78 | 0.76 | 0.95 | 0.95 |
| | जोड़—अनुसूचित जातियों, अनुसूचित जनजातियों और अन्य पिछड़े वर्गों का कल्याण<br>TOTAL—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes . | 15.95 | 15.93 | 18.23 | 18.23 |
| | जोड़—सामाजिक और सामुदायिक सेवाएं<br>TOTAL—Social and Community Services . . . . | 20.45 | 20.43 | 24.48 | 24.48 |
| | जोड़—गृह मंत्रालय<br>TOTAL—MINISTRY OF HOME AFFAIRS . | 20.73 | 20.65 | 24.88 | 24.88 |
| कार्मिक और प्रशासनिक सुधार विभाग<br>DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS | | | | | |
| सामान्य सेवाएं<br>*General Services :* | | | | | |
| अन्य प्रशासनिक सेवाएं<br>*Other Administrative Services:* | अन्य कार्यक्रम<br>Other Programmes . . | 0.15 | 0.15 | 0.20 | 0.20 |
| | जोड़—कार्मिक और प्रशासनिक सुधार विभाग<br>TOTAL—Deptt. of Personnel and A.R. . . . . | 0.15 | 0.15 | 0.20 | 0.20 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| औद्योगिक विकास विभाग<br>DEPARTMENT OF INDUSTRIAL DEVELOPMENT | | | | | |
| सामान्य आर्थिक सेवाएं<br>*General Economic Services* | सहकारी औद्योगिक समितियां<br>Industrial Co-operatives : | | | | |
| सहकारिता<br>*Co-operation* | राष्ट्रीय सहकारी औद्योगिक विकास निगम<br>(a) National Co-operative Industrial Development Corporation . | 0.10 | .. | 0.10 | 0.10 |
| | अन्य औद्योगिक सहकारी समितियां<br>(b) Other Industrial Co-operatives . | 1.57 | 1.56 | 0.30 | 0.30 |
| | जोड़—सहकारिता<br>TOTAL—Co-operation . . . | 1.67 | 1.56 | 0.40 | 0.40 |
| अन्य सामान्य आर्थिक सेवाएं<br>*Other General Economic Services :* | पेटेंटों, डिजाइनों और व्यापार चिह्नों का विनियमन<br>Regulation of Patents, Designs and Trade Marks : | | | | |
| | पेटेंट सूचना सेवाएं<br>Patent Information Services . | .. | .. | 0.30 | 0.30 |
| आर्थिक सेवाएं<br>*Economic Services :* | जोड़—सामान्य आर्थिक सेवाएं<br>TOTAL—GENERAL ECONOMIC SERVICES . . . . | 1.67 | 1.56 | 0.70 | 0.70 |
| उद्योग और खनिज<br>*Industry and Minerals* | लघु उद्योग<br>(i) Small Scale Industries : | | | | |
| ग्राम और लघु उद्योग<br>*Village and Small Industries* | राष्ट्रीय लघु उद्योग निगम<br>(a) National Small Industries Corporation . . . . | 3.25 | 3.05 | 2.25 | 2.25 |
| | उद्यमकर्ताओं को बीज/मार्जिन मनी<br>(b) Seed/margin money to Entrepreneurs . . . | .. | .. | 6.00 | 6.00 |
| | अन्य लघु उद्योग<br>(c) Other Small Scale Industries . | 6.34 | 4.81 | 7.87 | 7.87 |
| | जोड़—लघु उद्योग<br>TOTAL—Small Scale Industries . | 9.59 | 7.86 | 16.12 | 16.12 |
| | खादी उद्योग<br>(ii) Khadi Industries . . . | 20.00 | 22.63 | 26.50 | 26.50 |
| | नारियल रेशा उद्योग<br>(iii) Coir Industries . . . | 0.45 | 0.39 | 0.38 | 0.38 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| औद्योगिक विकास विभाग—(क्रमशः)<br>DEPARTMENT OF INDUSTRIAL DEVELOPMENT—(*Contd.*) | | | | | |
| आर्थिक सेवाएं<br>*Economic Services* : | | | | | |
| उद्योग और खनिज—(क्रमशः)<br>*Industry and Minerals—(Contd).* | | | | | |
| ग्राम और लघु उद्योग—(क्रमशः)<br>*Village and Small Industries—(Contd).* | अन्य ग्रामोद्योग<br>(iv) Other Village Industries : | | | | |
| | ग्रामोद्योगों का गहन विकास<br>(a) Intensive development of Rural Industries . . | 3.97 | 4.00 | 3.97 | 3.97 |
| | खादी और ग्रामोद्योग आयोग<br>(b) Khadi and Village Industries Commission . . . | 5.00 | 6.00 | 8.50 | 8.50 |
| | अन्य<br>(c) Others . . . . | 0.38 | 0.30 | 0.40 | 0.40 |
| | जोड़—अन्य ग्रामोद्योग<br>TOTAL—Other Village Industries | 9.35 | 10.30 | 12.87 | 12.87 |
| | जोड़—ग्राम और लघु उद्योग<br>TOTAL—Village and Small Industries . . . | 39.39 | 41.18 | 55.87 | 55.87 |
| मशीनरी और इंजीनियरिंग उद्योग<br>*Machinery and Engineering Industries* | हिन्दुस्तान केबल्स लिमिटेड<br>(i) Hindustan Cables Ltd. . | 0.55 | 0.85 | .. | 0.28 |
| | इंस्ट्रूमेंटेशन लिमिटेड<br>(ii) Instrumentation Ltd. . | 0.66 | 0.70 | 1.30 | 1.35 |
| | भारत आफ्थालिक ग्लास लिमिटेड<br>(iii) Bharat Ophthalmic Glass Ltd. . . . . | 0.10 | 0.05 | 0.08 | 0.08 |
| | नेशनल इंस्ट्रूमेंट्स लिमिटेड<br>(iv) National Instruments Ltd. | 0.20 | 0.40 | 0.44 | 0.44 |
| | एण्ड्रयू यूले एण्ड कम्पनी<br>(v) Andrew Yule & Co. . | 0.10 | 0.85 | 0.10 | 0.10 |
| | विज्ञान और प्रौद्योगिकी कार्यक्रम<br>(vi) Science and Technology Programme . . . | 0.19 | 0.14 | 0.35 | 0.35 |
| | जोड़—मशीनरी और इंजीनियरिंग उद्योग<br>TOTAL—Machinery and Engg. Industries . . . | 1.80 | 2.99 | 2.27 | 2.60 |
| उपभोक्ता उद्योग<br>*Consumer Industries* | भारतीय सीमेंट निगम<br>(i) Cement Corporation of India . . . . | 19.70 | 19.70 | 32.80 | 34.03 |
| | हिन्दुस्तान पेपर कारपोरेशन<br>(ii) Hindustan Paper Corporation . . . . | 36.49 | 30.40 | 61.41 | 61.41 |
| | नेपा मिल्स<br>(iii) NEPA Mills . . . | 0.62 | 0.62 | 0.73 | 0.73 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपये)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| औद्योगिक विकास विभाग (क्रमशः)<br>DEPARTMENT OF INDUSTRIAL DEVELOPMENT (*Contd.*) | | | | | |
| उद्योग और खनिज (क्रमशः)<br>*Industry and Minerals* (*Contd.*) | हिन्दुस्तान फोटो फिल्म मैन्यूफैक्चरिंग कंपनी लिमिटेड | | | | |
| उपभोक्ता उद्योग (क्रमशः)<br>*Consumer Industries* (*Contd.*) | (iv) Hindustan Photo Film Manufg. Co. Ltd. . . | 0.60 | 0.50 | .. | 0.92 |
| | टैनरी ऐंड फुटवेयर कारपोरेशन<br>(v) Tannery and Footwear Corporation . | 0.64 | 0.75 | 0.50 | 0.50 |
| | हिन्दुस्तान साल्ट लिमिटेड<br>(vi) Hindustan Salt Ltd. . | 0.15 | 0.50 | 0.50 | 0.60 |
| | भारत लैदर कार्पोरेशन<br>(vii) Bharat Leather Corporation . . . | 0.10 | 0.10 | 0.54 | 0.54 |
| | जोड़—उपभोक्ता उद्योग<br>TOTAL—Consumer Industries | 58.30 | 52.57 | 96.48 | 98.73 |
| अन्य उद्योग<br>*Other Industries* | पिछड़े क्षेत्रों में नए औद्योगिक एकक आदि<br>(i) New Industrial units, etc. in backward areas . . | 10.00 | 10.48 | 10.00 | 10.00 |
| | आर्टिफिशियल लिम्ब्स मैन्युफैक्चरिंग कारपोरेशन<br>(ii) Artificial Limbs Manufacturing Corporation . | .. | .. | 0.76 | 0.76 |
| | अनुसंधान और विकास<br>(iii) Research and Development . . . | 1.70 | 0.79 | 1.23 | 1.23 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(iv) Expenditure on works by CPWD . . . . | 0.04 | 0.01 | 0.10 | 0.10 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . . | 0.30 | 0.30 | 0.35 | 0.35 |
| | जोड़—अन्य उद्योग<br>TOTAL—Other Industries . | 12.04 | 11.58 | 12.44 | 12.44 |
| | जोड़—उद्योग और खनिज<br>TOTAL—Industry and Minerals | 111.53 | 108.32 | 167.06 | 169.64 |
| | जोड़—औद्योगिक विकास विभाग<br>TOTAL—DEPTT. OF INDUSTRIAL DEVELOPMENT . . | 113.20 | 109.88 | 167.76 | 170.34 |

## विवरण IV—(क्रमश:)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपये)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| भारी उद्योग विभाग<br>DEPARTMENT OF HEAVY INDUSTRY | | | | | |
| आर्थिक सेवाएं<br>*Economic Services* : | | | | | |
| उद्योग और खनिज<br>*Industry and Minerals* : | | | | | |
| मशीनरी और इंजीनियरिंग उद्योग<br>*Machinery and Engineering Industries* | भारत पंप्स ऐंड कम्प्रेसर्स लिमिटेड<br>(i) Bharat Pumps and Compressors Ltd. . . . | 4.75 | 4.75 | 1.28 | 1.28 |
| | हिन्दुस्तान मशीन टूल्स लिमिटेड<br>(ii) Hindustan Machine Tools Ltd. . . . . | 6.15 | 5.97 | 2.15 | 9.08 |
| | स्कूटर इंडिया लिमिटेड<br>(iii) Scooter India Ltd. . . | 1.08 | 1.33 | 1.00 | 4.37 |
| | हैवी इंजीनियरिंग कारपोरेशन<br>(iv) Heavy Engineering Corporation . . . | 1.70 | 2.12 | 2.43 | 3.44 |
| | रिचर्डसन क्रूडास लिमिटेड<br>(v) Richardson Cruddas Ltd. | 0.50 | 0.43 | 1.15 | 1.15 |
| | तुंगभद्र स्टील प्रोडक्ट्स लिमिटेड<br>(vi) Tungabhadra Steel Products Ltd. . . . | .. | .. | .. | 0.22 |
| | भारत हैवी प्लेट्स ऐंड वेसल्स लिमिटेड<br>(vii) Bharat Heavy Plates and Vessels Ltd. . . . | 1.01 | 1.04 | 0.86 | 0.86 |
| | जेस्सप ऐंड कम्पनी<br>(viii) Jessop and Co. . . | 0.50 | 2.50 | 1.85 | 1.85 |
| | ब्रेथवेट ऐंड कंपनी इंडिया लिमिटेड<br>(ix) Braithwaite & Co. India Ltd. . . . . | 0.83 | 1.09 | 0.20 | 0.20 |
| | भारत हैवी इलेक्ट्रिकल्स लिमिटेड<br>(x) Bharat Heavy Electricals Ltd. . . . . | 37.49 | 37.48 | 39.65 | 39.65 |
| | बर्न स्टैण्डर्ड कम्पनी<br>(xi) Burn Standard Co. | 1.50 | 2.53 | 2.00 | 2.00 |
| | कमर्शियल वेहिकल फैक्टरी<br>(xii) Commercial Vehicle Factory . . . | 0.10 | .. | .. | .. |
| | माइनिंग ऐंड एलाइड मशीनरी कारपोरेशन<br>(xiii) Mining and Allied Machinery Corporation . . | .. | .. | 2.11 | 2.11 |
| | आर्थर बटलर ऐण्ड कम्पनी<br>(xiv) Arthur Butler & Co. . | 0.40 | 0.40 | 0.50 | 0.50 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| भारी उद्योग विभाग (क्रमशः)<br>DEPTT OF HEAVY INDUSTRY (*Contd.*) | | | | | |
| मशीनरी और इंजीनियरिंग उद्योग (क्रमशः)<br>*Machinery and Engineering Industries (Contd.)* | ब्रिटानिया इंजीनियरिंग वर्क्स<br>(xv) Britainnia Engineering Works. . . . | 0.19 | 0.19 | 0.54 | 0.54 |
| | अन्य कार्यक्रम<br>(xvi) Other Programmes . | 0.98 | 1.04 | 1.09 | 1.09 |
| | जोड़—मशीनरी और इंजीनियरिंग उद्योग<br>TOTAL—Machinery and Engg. Industries . . | 57.18 | 60.87 | 56.81 | 68.34 |
| | जोड़—भारी उद्योग विभाग<br>TOTAL—DEPARTMENT OF HEAVY INDUSTRY . . . | 57.18 | 60.87 | 56.81 | 68.34 |
| सूचना और प्रसारण मंत्रालय<br>MINISTRY OF INFORMATION AND BROADCASTING | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* : | | | | | |
| सूचना और प्रचार<br>*Information and Publicity* | फिल्म<br>(i) Films . . . . | 1.57 | 1.58 | 2.40 | 2.40 |
| | विज्ञापन और दृश्य प्रचार<br>(ii) Advertising & Visual Publicity . . | 0.17 | 0.17 | 0.19 | 0.19 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(iii) Expenditure on works by C.P.W.D. . . . | 0.07 | 0.02 | .. | .. |
| | अन्य कार्यक्रम<br>(vi) Other Programmes . . | 0.52 | 0.49 | 0.89 | 0.89 |
| | जोड़—सूचना और प्रचार<br>TOTAL—Information and Publicity . . | 2.33 | 2.26 | 3.48 | 3.48 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| सूचना और प्रसारण मंत्रालय (क्रमशः)<br>MINISTRY OF INFORMATION AND BROADCASTING (*Contd.*) | | | | | |
| सामाजिक और सामुदायिक सेवाएं (क्रमशः)<br>*Social and Community Services* (Contd.) | | | | | |
| प्रसारण<br>*Broadcasting* | | | | | |
| | स्टूडियो<br>(i) Studios . . . . | 8.92 | 8.00 | 6.34 | 6.34 |
| | ट्रांसमीटर<br>(ii) Transmitters . . . | 7.62 | 5.28 | 5.46 | 5.46 |
| | मशीनरी और उपस्कर<br>(iii) Machinery and Equipments . . . . | 0.14 | 0.08 | 0.13 | 0.13 |
| | आकाशवाणी सेवाएं<br>(iv) A.I.R. Services . . | 2.31 | 2.16 | 3.11 | 3.11 |
| | दूरदर्शन<br>(v) Television . . . | 3.24 | 3.24 | 5.03 | 5.03 |
| | अन्य कार्यक्रम<br>(vi) Other Programmes . . | 1.26 | 1.13 | 1.07 | 1.07 |
| | जोड़—प्रसारण<br>TOTAL—Broadcasting . . | 23.49 | 19.89 | 21.14 | 21.14 |
| | जोड़—सूचना और प्रसारण मंत्रालय<br>TOTAL—MIN. OF INFORMATION AND BROADCASTING . | 25.82 | 22.15 | 24.62 | 24.62 |
| श्रम मंत्रालय<br>MINISTRY OF LABOUR | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* : | | | | | |
| श्रम<br>*Labour* | | | | | |
| | रोजगार तथा प्रशिक्षण<br>(i) Employment and Training | 0.95 | 0.71 | 2.89 | 2.89 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माणकार्यों पर व्यय<br>(ii) Expenditure on works by C.P.W.D. . . . | 0.34 | 0.34 | 0.30 | 0.30 |
| | अन्य कार्यक्रम<br>(iii) Other Programmes . . | 0.57 | 0.87 | 1.46 | 1.46 |
| | जोड़—श्रम मंत्रालय<br>TOTAL—MINISTRY OF LABOUR | 1.86 | 1.92 | 4.65 | 4.65 |

विवरण IV—(क्रमश:)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| पेट्रोलियम मंत्रालय<br>MINISTRY OF PETROLEUM | | | | | |
| उद्योग और खनिज<br>*Industry & Minerals* : | | | | | |
| पेट्रोलियम<br>(*a*) *Petroleum* | तेल और प्राकृतिक गैस आयोग<br>(i) Oil and Natural Gas Commission | 73.29 | 113.63 | 225.25 | 450.94 |
| | इंडियन आयल कारपोरेशन लिमिटेड<br>(ii) Indian Oil Corporation Ltd. | 64.50 | 22.00 | 56.72 | 96.00 |
| | आयल इंडिया लिमिटेड<br>(iii) Oil India Ltd. | 28.28 | 35.05 | 11.97 | 27.73 |
| | हिन्दुस्तान पेट्रोलियम कारपोरेशन लिमिटेड<br>(iv) Hindustan Petroleum Corporation Ltd. | .. | 2.41 | .. | 3.92 |
| | कोचीन रिफाइनरीज लिमिटेड<br>(v) Cochin Refineries Ltd. | 0.03 | 0.03 | .. | .. |
| | बिटूमैन मार्केटिंग कारपोरेशन<br>(vi) Bitumen Marketing Corporation | 1.00 | .. | .. | .. |
| | इंडोबर्मा पेट्रोलियम कम्पनी<br>(vii) Indo-Burmah Petroleum Company | 1.68 | 1.40 | 1.50 | 4.02 |
| | इंजीनियर्स इंडिया लिमिटेड<br>(viii) Engineers India Limited | 0.15 | .. | .. | .. |
| | अन्य कम्पनियां और निगम<br>(ix) Other Companies and Corporations | .. | .. | .. | 5 00 |
| | जोड़—पेट्रोलियम<br>TOTAL—Petroleum | 168.93 | 174.52 | 295.44 | 587.61 |
| पेट्रो-रसायन<br>(*b*) *Petro-Chemicals* | इंडियन पेट्रोकेमिकल्स कारपोरेशन लिमिटेड<br>(i) Indian Petro-Chemicals Corporation Ltd. | 80.60 | 88.80 | 68.52 | 71 20 |
| | बोंगइगांव रिफाइनरी ऐंड पेट्रोकेमिकल्स लिमिटेड<br>(ii) Bongaigaon Refinery and Petro-Chemical Ltd. | 24.27 | 21.33 | 18.17 | 18.17 |
| | पेट्रोफिल्स कोआपरेटिव लिमिटेड<br>(iii) Petrofills Cooperative Ltd. | 0.01 | 0.01 | 0.01 | 0.01 |
| | सैंट्रल इंस्टिट्यूट आफ प्लास्टिक इंजीनियरिंग एण्ड टेक्नालाजी<br>(iv) Central Institute of Plastic Engineering and Technology | 0 01 | 0.01 | 0.03 | 0.10 |
| | जोड़—पेट्रोकेमिकल्स<br>TOTAL—Petro-Chemicals | 104.89 | 110.15 | 86.73 | 89.48 |
| | जोड़—पेट्रोलियम मंत्रालय<br>TOTAL—MINISTRY OF PETROLEUM | 273.82 | 284.67 | 382.17 | 677.09 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| योजना मंत्रालय<br>MINISTRY OF PLANNING | | | | | |
| विज्ञान और प्रौद्योगिकी विभाग<br>*Department of Science and Technology* | भारतीय सर्वेक्षण<br>(i) Survey of India | 2.10 | 2.30 | 2.35 | 2.35 |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* : | वनस्पति सर्वेक्षण<br>(ii) Botanical Survey | 0.18 | 0.18 | 0.19 | 0.19 |
| वैज्ञानिक सेवाएं और अनुसंधान<br>*Scientific Services and Research* | प्राणि सर्वेक्षण<br>(iii) Zoological Survey | 0.20 | 0.21 | 0.21 | 0.21 |
| | वैज्ञानिक और औद्योगिक अनुसंधान परिषद् को सहायता<br>(iv) Assistance to CSIR | 16.00 | 15.16 | 19.50 | 19.50 |
| | राष्ट्रीय अनुसंधान विकास निगम<br>(v) National Research Development Corporation | 0.49 | 0.38 | 0.23 | 0.23 |
| | केन्द्रीय इलेक्ट्रानिक्स लिमिटेड<br>(vi) Central Electronics Ltd. | 1.00 | 1.10 | 1.45 | 1.45 |
| | अन्य वैज्ञानिक अनुसन्धान कार्यों के लिए सहायता<br>(vii) Assistance for other scientific research | 5.90 | 8.33 | 10.00 | 10.00 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(viii) Expenditure on works by CPWD | 0.82 | 0.24 | 0.50 | 0.50 |
| | अन्य कार्यक्रम<br>(ix) Other Programmes | 0.32 | 0.29 | 0.57 | 0.57 |
| | जोड़—विज्ञान और प्रौद्योगिकी विभाग<br>TOTAL—DEPTT. OF SCIENCE & TECHNOLOGY | 27.01 | 28.19 | 35.00 | 35.00 |
| सांख्यिकी विभाग<br>DEPARTMENT OF STATISTICS : | राष्ट्रीय नमूना सर्वेक्षण<br>(i) National Sample Survey | 1.49 | 1.47 | 1.70 | 1.70 |
| आर्थिक सेवाएं<br>*Economic Services* | अन्य कार्यक्रम<br>(ii) Other Programmes | 1.29 | 1.21 | 3.53 | 3.53 |
| सामान्य आर्थिक सेवाएं<br>*General Economic Services* : | जोड़—सांख्यिकी विभाग<br>TOTAL—DEPTT. OF STATISTICS | 2.78 | 2.68 | 5.23 | 5.23 |
| सांख्यिकी<br>*Statistics* | | | | | |
| योजना आयोग<br>PLANNING COMMISSION : | योजना तंत्र का सुदृढ़ीकरण<br>(i) Strengthening of Planning Machinery | 1.00 | 0.80 | 0.92 | 0.92 |
| आर्थिक सेवाएं<br>*Economic Services* : | अन्य कार्यक्रम<br>(ii) Other Programmes | 0.68 | 0.88 | 1.01 | 1.01 |
| सामान्य आर्थिक सेवाएं<br>*General Economic Services* : | जोड़—योजना तंत्र<br>TOTAL—PLANNING MACHINERY | 1.68 | 1.68 | 1.93 | 1.93 |
| योजना तंत्र<br>*Planning Machinery* | | | | | |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| योजना मंत्रालय (क्रमशः)<br>MINISTRY OF PLANNING *(Contd.)* | | | | | |
| योजना आयोग<br>*Planning Commission* | अन्य कार्यक्रम<br>Other Programmes . . | 0.22 | 0.20 | 0.23 | 0.23 |
| अन्य सामान्य आर्थिक सेवाएं<br>*Other General Economics Services :* | जोड़—योजना आयोग<br>Total—Planning Commission | 1.90 | 1.88 | 2.16 | 2.16 |
| | जोड़—योजना मंत्रालय<br>Total—Ministry of Planning . | 31.69 | 32.75 | 42.39 | 42.39 |
| नौवहन और परिवहन मंत्रालय<br>MINISTRY OF SHIPPING AND TRANSPORT | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services :* | गोदी श्रम कल्याण—आवास स्कीमें | | | | |
| श्रम और रोजगार<br>*Labour and Employment* | Dock Labour Welfare—Housing Schemes . . . | 0.04 | 0.04 | 0.08 | 0.08 |
| आर्थिक सेवाएं<br>*Economic Services :* | नौपरिवहन परियोजनाएं—हुगली-भागीरथी नदियों पर निर्माण कार्य | | | | |
| जल और विद्युत विकास<br>*Water and Power Development :* | Navigation Projects—Works on Hooghly-Bhagirathi River . . . . | 3.25 | 3.25 | 3.40 | 3.40 |
| सिंचाई, बाढ़ नियंत्रण और नौपरिवहन<br>*Irrigation, Flood Control and Navigation* | | | | | |
| उद्योग और खनिज<br>*Industry and Mineral* | हिन्दुस्तान शिपयार्ड लिमिटेड<br>(i) Hindustan Shipyard Ltd.. | 4.47 | 5.28 | 5.23 | 5.23 |
| समुद्री जहाज निर्माण<br>*Ship-Building* | कोचीन शिपयार्ड<br>(ii) Cochin Shipyard . . | 22.00 | 14.00 | 18.96 | 18.96 |
| | नया शिपयार्ड<br>(iii) New Shipyard . . | 0.10 | 0.03 | 0.10 | 0.10 |
| | अन्य स्कीमें<br>(iv) Other Schemes . . | 0.66 | 0.59 | 1.42 | 1.42 |
| | जोड़—समुद्री जहाज निर्माण<br>TOTAL—Ship Building . | 27.23 | 19.90 | 25.71 | 25.71 |
| | जोड़—उद्योग और खनिज<br>TOTAL—Industry & Minerals | 27.23 | 19.90 | 25.71 | 25.71 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| नौवहन और परिवहन मंत्रालय (क्रमशः)<br>MINISTRY OF SHIPPING AND TRANSPORT (*Contd.*) | | | | | |
| परिवहन और संचार<br>*Transport and Communications (contd.)* | | | | | |
| पत्तन<br>*Ports* | छोटे पत्तनों का विकास<br>(i) Development of Minor Ports : | | | | |
| | केन्द्रीय तलकर्षण पूल<br>(a) Central Dredging Pool | 15.00 | 15.00 | 6.00 | 6.00 |
| | अन्य स्कीमें<br>(b) Other Schemes . | 5.17 | 6.53 | 3.59 | 3.59 |
| | जोड़—छोटे पत्तनों का विकास<br>TOTAL—Development of Minor Ports : . . . . | 20.17 | 21.53 | 9.59 | 9.59 |
| | मंगलौर पत्तन<br>(ii) Mangalore Port . . | 5.00 | 5.00 | 3.05 | 3.05 |
| | तुत्तिकुडि पत्तन<br>(iii) Tuticorin Port . . | 7.00 | 7.00 | 7.60 | 7.60 |
| | पोर्ट ट्रस्ट<br>(iv) Port Trusts . . . | 58.60 | 66.01 | 54.04 | 63.06 |
| | कुद्रेमुख खनिज लोहा परियोजना<br>(v) Kudremukh Iron Ore Project . . . . | 10.00 | 2.70 | 5.50 | 5.50 |
| | अन्य कार्यक्रम<br>Other Programmes | .. | .. | 0.03 | 0.03 |
| | जोड़—पत्तन<br>TOTAL—Port . . . | 100.77 | 102.24 | 79.81 | 88.83 |
| दीपस्तम्भ<br>*Lighthouses* | निर्माण कार्य और विकास<br>Construction & Development | 4.48 | 2.11 | 4.69 | 4.69 |
| नौवहन<br>*Shipping* | नौवहन विकास निधि<br>(i) Shipping Development Fund . . . | 78.62 | 95.67 | 92.50 | 92.50 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(ii) Expenditure on works by C.P.W.D. . . . | 0.05 | 0.05 | 0.26 | 0.26 |
| | अन्य कार्यक्रम<br>(iii) Other Programmes . | 0.71 | 0.35 | 0.24 | 0.24 |
| | जोड़—नौवहन<br>TOTAL—Shipping . . . | 79.38 | 96.07 | 93.00 | 93.00 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| नौवहन और परिवहन मंत्रालय (क्रमशः)<br>MINISTRY OF SHIPPING AND TRANSPORT (*Contd.*) | | | | | |
| परिवहन और संचार (क्रमशः)<br>*Transport and Communications* (Contd.) | आयोजना और अनुसन्धान<br>(i) Planning and Research | 0.20 | 0.20 | 0.60 | 0.60 |
| सड़कें<br>*Roads* | राष्ट्रीय राजपथ<br>(ii) National Highways . | 68.38 | 69.38 | 71.52 | 71.52 |
| | अन्तर्राज्यीय महत्व की सड़कें<br>(iii) Roads of Inter-State Importance . . . | 3.90 | 3.90 | 4.00 | 4.00 |
| | सीमा सड़कें<br>(iv) Border Roads . . | 8.00 | 7.00 | 9.00 | 9.00 |
| | राष्ट्रीय महत्व की विशेष सड़कों और पुलों से सम्बंधित निर्माण कार्य<br>(v) Special Road and Bridge Works of National importtance . . . . | 4.50 | 4.50 | 4.62 | 4.62 |
| | जोड़—सड़कें<br>TOTAL—Roads . . . | 84.98 | 84.98 | 89.74 | 89.74 |
| सड़क परिवहन<br>*Road Transport* | दिल्ली परिवहन<br>(i) Delhi Transport Corporation . . . . | 6.50 | 1.46 | 2.10 | 2.10 |
| | अन्य स्कीमें<br>(ii) Other Schemes . . | .. | .. | 0.04 | 0.04 |
| | जोड़—सड़क परिवहन<br>TOTAL—Road Transport . | 6.50 | 1.46 | 2.14 | 2.14 |
| अन्तर्देशीय जल परिवहन<br>*Inland Water Transport* | केन्द्रीय अन्तर्देशीय जल परिवहन निगम लिमिटेड<br>(i) Central Inland Water Transport Corporation Ltd. | 1.75 | 1.34 | 1.12 | 1.12 |
| | अन्य स्कीमें<br>(ii) Other Schemes . . | 2.94 | 1.83 | 2.04 | 2.04 |
| | जोड़—अन्तर्देशीय जल परिवहन<br>TOTAL—Inland Water Transport . . . . | 4.69 | 3.17 | 3.16 | 3.16 |
| | जोड़—परिवहन और संचार<br>TOTAL—Transport & Communications . . . | 280.80 | 290.03 | 272.54 | 281.56 |
| | जोड़—नौवहन और परिवहन मंत्रालय<br>TOTAL—MINISTRY OF SHIPPING AND TRANSPORT | 311.32 | 313.22 | 301.73 | 310.75 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| इस्पात विभाग<br>DEPARTMENT OF STEEL | | | | | |
| उद्योग और खनिज<br>*Industry and Minerals* | | | | | |
| आर्थिक सेवाएं<br>*Economic Services* : | | | | | |
| लोहा और इस्पात<br>*Iron and Steel* | भारतीय इस्पात प्राधिकरण लिमिटेड<br>(i) Steel Authority of India Ltd. . . . . | 301.39 | 312.90 | 343.03 | 362.67 |
| | भिलाई इस्पात संयंत्र के लिए जलपूर्ति व्यवस्था<br>(ii) Water Supply for Bhilai Steel Plant | 2.00 | 2.00 | 3.00 | 3.00 |
| | इंडियन आयरन ऐंड स्टील कंपनी लिमिटेड<br>(iii) Indian Iron & Steel Co. Ltd. . . . . | 10.00 | 11.89 | 25.91 | 25.91 |
| | कुद्रेमुख खनिज लोहा परियोजना<br>(iv) Kudremukh Iron Ore Project . . . . | 88.50 | 39.11 | 136.97 | 136.97 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . | 0.53 | 1.84 | 1.94 | 1.94 |
| | जोड़—इस्पात विभाग<br>TOTAL—DEPTT. OF STEEL . | 402.42 | 367.74 | 510.85 | 530.49 |
| खान विभाग<br>DEPARTMENT OF MINES | | | | | |
| आर्थिक सेवाएं<br>*Economic Services* : | भारत एल्यूमिनियम कंपनी लिमिटेड<br>(i) Bharat Aluminium Co. Ltd. . . . . | 46.33 | 37.33 | 41.69 | 41.69 |
| उद्योग और खनिज<br>*Industry and Minerals* : | हिन्दुस्तान जिंक लिमिटेड | | | | |
| अलौह धातुएं<br>*Non-ferrous Metals* | (ii) Hindustan Zinc Ltd. . | 24.29 | 34.18 | 2.71 | 16.85 |
| | हिन्दुस्तान कापर लिमिटेड<br>(iii) Hindustan Copper Ltd. . | 14.35 | 14.35 | 14.41 | 14.41 |
| | भारत गोल्ड माइन्स लिमिटेड<br>(iv) Bharat Gold Mines Ltd. . | 1.40 | 1.40 | 1.86 | 1.86 |
| | सुकिन्दा निकल परियोजना<br>(v) Sukhinda Nickel Project . | 0.20 | 0.15 | 0.20 | 0.20 |
| | (vi) मलंजखंड तांबा परियोजना के लिए जलपूर्ति<br>(vii) Water supply to Malanj Khand Copper Project | .. | .. | 0.20 | 0.20 |
| | जोड़—अलौह धातुएं<br>TOTAL—Non-ferrous Metals . | 86.57 | 87.41 | 61.07 | 75.21 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| खान विभाग (क्रमशः)<br>DEPTT. OF MINES—(*Contd.*) | | | | | |
| उद्योग और खनिज (क्रमशः)<br>*Industry and Minerals (Contd.)* | | | | | |
| खनिज अन्वेषण और विकास<br>*Minerals Exploration and Development* | मिनरल एक्सप्लोरेशन कारपोरेशन लिमिटेड<br>(i) Mineral Exploration Corporation Ltd. . . . | 7.00 | 5.26 | 6.50 | 6 50 |
| | भारतीय भूविज्ञान सर्वेक्षण<br>(ii) Geological Survey of India | 7.79 | 8.07 | 9.47 | 9.47 |
| | अनुसंधान और विकास<br>(iii) Research and Development | 1.10 | 0.68 | 1.85 | 1.85 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(iv) Expenditure on works by C.P.W.D. . . . | 0.26 | 0.16 | 0.45 | 0.45 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . | 0.25 | 0.12 | 0.29 | 0.29 |
| | जोड़—खनिज खोज और विकास<br>TOTAL—Mineral Exploration and Development . . | 16.40 | 14.29 | 18.56 | 18.56 |
| | जोड़—खान विभाग<br>TOTAL—DEPTT. OF MINES . | 102.97 | 101.70 | 79.63 | 93.77 |
| पूर्ति विभाग<br>DEPARTMENT OF SUPPLY | | | | | |
| सामान्य सेवाएं<br>*General Services :* | परीक्षण गृह<br>(i) Test Houses . . . | 0.44 | 0.24 | 0.36 | 0.36 |
| पूर्ति और निपटान<br>*Supplies & Disposals* | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(ii) Expenditure on Works by C.P.W.D. . . | .. | 0.06 | 0.22 | 0.22 |
| | अन्य कार्यक्रम<br>(ii) Other Programmes . | 0.02 | 0.01 | 0.02 | 0.02 |
| | जोड़—पूर्ति और निपटान<br>TOTAL—Supplies & Disposals. | 0.46 | 0.31 | 0.60 | 0.60 |
| | जोड़—पूर्ति विभाग<br>TOTAL—DEPTT. OF SUPPLY . | 0.46 | 0.31 | 0.60 | 0.60 |

विवरण IV—(क्रमशः)
STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| पुनर्वास विभाग<br>DEPARTMENT OF REHABILITATION | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* | भूतपूर्व पूर्वी पाकिस्तान से आए विस्थापित व्यक्ति | | | | |
| विस्थापित व्यक्तियों का पुनर्वास<br>*Rehabilitation of Displaced Persons* | (i) Displaced Persons from former East Pakistan . | 4.44 | 5.90 | 6.80 | 6.80 |
| | भूतपूर्व पश्चिमी पाकिस्तान से आए विस्थापित व्यक्ति | | | | |
| | (ii) Displaced persons from West Pakistan . | .. | .. | 0.02 | 0.02 |
| | भारत-पाक युद्ध, 1971 से प्रभावित क्षेत्रों के विस्थापित व्यक्ति | | | | |
| | (iii) Displaced persons from areas affected by Indo-Pak Conflict, 1971 . . . | 1.85 | 1.63 | 1.85 | 1.85 |
| | श्रीलंका से स्वदेश लौटे व्यक्ति | | | | |
| | (iv) Repatriates from Sri Lanka | 4.75 | 5.38 | 4.56 | 4.56 |
| | बर्मा से स्वदेश लौटे व्यक्ति | | | | |
| | (v) Repatriates from Burma . | 1.00 | 0.78 | 1.08 | 1.08 |
| | स्वदेश लौटे अन्य व्यक्ति | | | | |
| | (vi) Other Repatriates . | 0.12 | 0.12 | 0.13 | 0.13 |
| | दण्डकारण्य विकास | | | | |
| | (vii) Dandakaranya Development . . . | 4.76 | 4.77 | 5.51 | 5.51 |
| | पुनर्वास के लिए अंदमान और निकोबार द्वीप समूह का विकास | | | | |
| | (viii) Development of Andamans and Nicobar Islands for Rehabilitation . . . | 0.66 | 0.66 | 0.57 | 0.57 |
| | रिपेट्रिएट्स कोआपरेटिव फाइनेंस ऐंड डवलपमेंट बैंक | | | | |
| | (ix) Repatriates Cooperative, Finance and Development Bank . . . . | 0.85 | 0.67 | 0.60 | 0.60 |
| | पुनर्वास उद्योग निगम | | | | |
| | (x) Rehabilitation Industries Corporation . . | 0.05 | 0.05 | 0.01 | 0.01 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय | | | | |
| | (xi) Expenditure on works by C.P.W.D. . . . | 0.06 | 0.03 | 0.10 | 0.10 |
| | जोड़—विस्थापित व्यक्तियों का पुनर्वास | | | | |
| | TOTAL—Rehabilitation of Displaced Persons . . | 19.54 | 19.99 | 21.23 | 21.23 |
| | जोड़—पुनर्वास विभाग | | | | |
| | TOTAL—DEPTT. OF REHABILITATION . . . | 19.54 | 19.99 | 21.23 | 21.23 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| पर्यटन और नागर विमानन मंत्रालय<br>MINISTRY OF TOURISM AND CIVIL AVIATION | | | | | |
| **सामाजिक और सामुदायिक सेवाएं**<br>*Social and Community Services* | मौसम विज्ञान<br>(i) Meteorology . . . | 3.77 | 3.11 | 9.85 | 9.85 |
| **वैज्ञानिक सेवाएं और अनुसंधान**<br>*Scientific Services and Research* | केन्द्रीय लोक निर्माण विभाग के निर्माण-कार्यों पर व्यय<br>(ii) Expenditure on works by CPWD . . . . | 0.34 | 0.56 | 0.51 | 0.51 |
| | जोड़—मौसम विज्ञान<br>TOTAL—Meteorology . . | 4.11 | 3.67 | 10.36 | 10.36 |
| **आर्थिक सेवाएं**<br>*Economic Services* | | | | | |
| **परिवहन और संचार**<br>*Transport and Communications* | हवाई अड्डे और वायुमार्ग सेवाएं<br>(i) Aerodromes and Air-route Services : | | | | |
| **नागर विमानन**<br>*Civil Aviation* | एअर इंडिया<br>(a) Air India . . . | 4.02 | 2.00 | .. | 22.59 |
| | इंडियन एअर लाइन्स<br>(b) Indian Airlines . . | .. | .. | .. | 24.73 |
| | भारतीय अन्तर्राष्ट्रीय हवाई अड्डा प्राधिकरण<br>(c) International Airport Authority of India . . | 2.84 | 1.47 | 3.45 | 10.31 |
| | (घ) इमारतें और धावन पथ<br>(d) Buildings and Runways . | 3.25 | 4.04 | 3.79 | 3.79 |
| | (च) अन्य स्कीमें<br>(e) Other Schemes . . | 0.08 | 0.05 | 0.12 | 0.12 |
| | जोड़—हवाई अड्डे और वायुमार्ग सेवाएं<br>TOTAL—Aerodromes and Air-route Services . . | 10.19 | 7.56 | 7.36 | 61.54 |
| | वैमानिकीय संचार सेवाएं<br>(ii) Aeronautical Communication and other Services | 5.36 | 4.37 | 9.42 | 9.42 |
| | हवाई यातायात नियंत्रण और सुरक्षा सेवाएं<br>(iii) Air Traffic Control Safety Services . . . . | 1.97 | 1.97 | 1.71 | 1.71 |
| | प्रशिक्षण और शिक्षा<br>(iv) Training and Education | 0.24 | 0.10 | 0.18 | 0.18 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . | 0.08 | 0.06 | 0.12 | 0.12 |
| | जोड़—नागर विमानन<br>TOTAL—Civil Aviation . | 17.84 | 14.06 | 18.79 | 72.97 |

## विवरण IV—( क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| पर्यटन और नागर विमानन मंत्रालय (क्रमशः)<br>MINISTRY OF TOURISM & CIVIL AVIATION (*Contd.*) | | | | | |
| परिवहन और संचार (क्रमशः)<br>*Transport and Communications (Contd.)* | भारतीय पर्यटन विकास निगम<br>(i) India Tourism Development Corporation . . | 1.38 | 1.38 | 1.90 | 2.68 |
| पर्यटन<br>*Tourism* | होटल विकास उधार स्कीम<br>(ii) Hotel Development Loan Scheme . . . . | 1.91 | 1.71 | 1.91 | 1.91 |
| | पर्यटन केन्द्र<br>(iii) Tourist Centres . . | 1.23 | 1.51 | 1.92 | 1.92 |
| | अन्य कार्यक्रम<br>(i) Other Programmes . | 1.16 | 1.08 | 1.16 | 1.16 |
| | जोड़—पर्यटन<br>TOTAL—Tourism . . . | 5.68 | 5.68 | 6.89 | 7.67 |
| | जोड़—पर्यटन और नागर विमानन मंत्रालय<br>TOTAL—MINISTRY OF TOURISM AND CIVIL AVIATION | 27.63 | 23.41 | 36.04 | 91.00 |
| निर्माण और आवास मंत्रालय<br>MINISTRY OF WORKS AND HOUSING | सरकारी मुद्रणालय<br>(i) Government Presses . | 0.40 | 0.37 | 1.08 | 1.08 |
| सामान्य सेवाएं<br>*General Services :* | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय<br>(ii) Expenditure on Works by CPWD . . . . | 0.05 | 0.29 | 0.08 | 0.08 |
| लेखन सामग्री और मुद्रण<br>*Stationery and Printing* | जोड़—लेखन सामग्री और मुद्रण<br>TOTAL—Stationery & Printing | 0.45 | 0.66 | 1.16 | 1.16 |
| लोक निर्माण<br>*Public Works* | भवन निर्माण<br>Building Constructions . | (—)2.48* | 1.61 | 3.55 | 3.55 |
| | जोड़—सामान्य सेवाएं<br>TOTAL—General Services . | (—)2.03 | 2.27 | 4.71 | 4.71 |

*व्यय में से वसूलियों को घटाने के बाद
*Net of recoveries taken in reduction of expenditure

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| निर्माण और आवास मंत्रालय (क्रमशः)<br>MINISTRY OF WORKS AND HOUSING (*Contd.*) | | | | | |
| सामाजिक और सामुदायिक सेवाएं<br>*Social and Community Services* | | | | | |
| जलपूर्ति और सफाई<br>*Water Supply and Sanitation* | ग्रामीण जलपूर्ति | | | | |
| | (i) Rural Water Supply . | .. | .. | 40.00 | 40.00 |
| | अन्य स्कीमें | | | | |
| | (ii) Other Schemes . . | 1.28 | 1.28 | 2.95 | 2.95 |
| | जोड़—जल पूर्ति और सफाई | | | | |
| | TOTAL—Water Supply and Sanitation . . . | 1.28 | 1.28 | 42.95 | 42.95 |
| आवास<br>*Housing* | सरकारी रिहायशी इमारतें | | | | |
| | (i) Govt. Residential Buildings | 7.48 | 7.49 | 14.71 | 14.71 |
| | बागान कामगरों के लिए आर्थिक सहायता-प्राप्त आवास स्कीमें | | | | |
| | (ii) Subsidised Housing Schemes for Plantation Workers | 0.80 | 0.80 | 2.10 | 2.10 |
| | हिन्दुस्तान हाउसिंग फैक्टरी | | | | |
| | (iii) Hindustan Housing Factory | 0.05 | .. | 0.01 | 0.01 |
| | आवास और नगर विकास निगम | | | | |
| | (iv) Housing and Urban Development Corporation . | 2.00 | 4.00 | 3.00 | 3.00 |
| | राष्ट्रीय इमारती सामग्री विकास निगम | | | | |
| | (v) National Buildings Material Development Corporation. | 0.05 | .. | 0.01 | 0.01 |
| | अन्य कार्यक्रम | | | | |
| | (vi) Other Programmes . | 0.36 | 1.25 | 0.50 | 0.50 |
| | जोड़—आवास | | | | |
| | TOTAL—Housing . . . | 10.74 | 13.54 | 20.33 | 20.33 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| निर्माण और आवास मंत्रालय (क्रमशः)<br>MINISTRY OF WORKS AND HOUSING (Contd.) | | | | | |
| **नगर विकास**<br>*Urban Development* | राष्ट्रीय राजधानी क्षेत्र का विकास<br>(i) Development of National Capital Region . . . . . | 1.00 | 2.00 | 3.00 | 3.00 |
| | राष्ट्रीय महत्व के क्षेत्रों में एकीकृत नगर विकास<br>(ii) Integrated Urban Development in areas of National importance . | 30.00 | 29.00 | 44.00 | 44.00 |
| | अन्य कार्यक्रम<br>(iii) Other Programmes . . . | 0.03 | 0.03 | 0.15 | 0.15 |
| | जोड़—नगर विकास<br>TOTAL—Urban Development . . | 31.03 | 31.03 | 47.15 | 47.15 |
| | जोड़—सामाजिक और सामुदायिक सेवाएं<br>TOTAL—Social and Community Services | 43.05 | 45.85 | 110.43 | 110.43 |
| | जोड़—निर्माण और आवास मंत्रालय<br>TOTAL—MINISTRY OF WORKS & HOUSING . . . . . | 41.02 | 48.12 | 115.14 | 115.14 |
| परमाणु ऊर्जा विभाग :<br>DEPARTMENT OF ATOMIC ENERGY : | | | | | |
| **सामाजिक और सामुदायिक सेवाएं :**<br>*Social and Community Services :* | | | | | |
| **वैज्ञानिक सेवाएं और अनुसंधान**<br>*Scientific Services and Research* | परमाणु ऊर्जा अनुसन्धान<br>Atomic Energy Research . | 37.75 | 33.95 | 41.26 | 41.26 |
| **आर्थिक सेवाएं :**<br>*Economic Services :* | इंडियन इलेक्ट्रानिक्स निगम लिमिटेड<br>Electronics Corporation of India Ltd. . | 2.50 | 2.50 | 1.00 | 1.90 |
| **उद्योग और खनिज :**<br>*Industry and Minerals :* | इंडियन रेयर अर्थ्स लिमिटेड<br>(i) Indian Rare Earths Ltd. . . | 5.45 | 5.45 | 1.45 | 2.50 |
| **दूर संचार और इलेक्ट्रानिक उद्योग**<br>*Telecommunication and Electronic Industries* | यूरेनियम कारपोरेशन आफ इण्डिया लिमिटेड<br>(ii) Uranium Corporation of India Ltd. | 0.01 | 0.13 | 0.23 | 0.80 |
| **परमाणु ऊर्जा उद्योग**<br>*Atomic Energy Industries* | अन्य परमाणु ऊर्जा उद्योग<br>(iii) Other Atomic Energy Industries . | 36.01 | 37.33 | 33.73 | 33.73 |
| | जोड़—परमाणु ऊर्जा उद्योग<br>TOTAL—Atomic Energy Industries . | 41.47 | 42.91 | 35.41 | 37.03 |
| | जोड़—उद्योग और खनिज<br>TOTAL—Industry & Minerals . | 43.97 | 45.41 | 36.41 | 38.93 |

विवरण IV—(क्रमशः)

STATEMENT IV—(*Contd.*)

(करोड़ रुपए)

(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| परमाणु ऊर्जा विभाग (क्रमशः) DEPTT. OF ATOMIC ENERGY (Contd.) | | | | | |
| आर्थिक सेवाएं : Economic Services : | तारापुर परमाणु बिजली घर (i) Tarapur Atomic Power Station . | 2.00 | 2.00 | 1.20 | 1.20 |
| जल और विद्युत विकास *Water and Power Development* : | राजस्थान परमाणु बिजली घर (ii) Rajasthan Atomic Power Station: | | | | |
| विद्युत : *Power* | यूनिट I Unit I . . . . . | 0.76 | 0.65 | 0.66 | 0.66 |
| | यूनिट II Unit II . . . . . | 8.00 | 7.79 | 3.66 | 3.66 |
| | मद्रास परमाणु बिजली घर (iii) Madras Atomic Power Station: | | | | |
| | यूनिट I Unit I . . . . . | 13.67 | 11.36 | 10.00 | 10.00 |
| | यूनिट II Unit II . . . . . | 14.00 | 11.81 | 11.80 | 11.80 |
| | नरोरा परमाणु बिजली घर (iv) Narora Atomic Power Station . | 13.00 | 14.26 | 22.00 | 22.00 |
| | नया परमाणु बिजली घर (v) New Atomic Power Station | .. | .. | 0.01 | 0.01 |
| | अन्य कार्यक्रम (vi) Other Programmes . . . | 3.25 | 2.78 | 2.79 | 2.79 |
| | जोड़—विद्युत TOTAL—Power . . . . . | 54.68 | 50.65 | 52.12 | 52.12 |
| | जोड़—परमाणु ऊर्जा विभाग TOTAL—DEPTT. OF ATOMIC ENERGY . | 136.40 | 130.01 | 129.79 | 132.31 |
| संस्कृति विभाग DEPARTMENT OF CULTURE | कला और संस्कृति का संवर्धन (i) Promotion of Art & Culture . | 1.59 | 1.52 | 1.96 | 1.96 |
| सामाजिक और सामुदायिक सेवाएं : *Social and Community Services*: | पुरातत्व सर्वेक्षण (ii) Archaeological Survey . . | 1.21 | 0.99 | 1.60 | 1.60 |
| कला और संस्कृति : *Art and Culture* : | अभिलेखागार और संग्रहालय (iii) Archives and Museums . . | 0.65 | 0.53 | 1.09 | 1.09 |
| | सार्वजनिक पुस्तकालय (iv) Public Libraries . . . | 0.46 | 0.44 | 0.56 | 0.56 |
| | केन्द्रीय लोक निर्माण विभाग के निर्माण कार्यों पर व्यय (v) Expenditure on works by CPWD . | 0.17 | 0.08 | 0.19 | 0.19 |
| | अन्य कार्यक्रम (vi) Other Programmes . . . | 0.34 | 0.20 | 0.44 | 0.44 |
| | जोड़—कला और संस्कृति TOTAL—Art and Culture . . . | 4.42 | 3.76 | 5.84 | 5.84 |
| वैज्ञानिक सेवाएं और अनुसंधान *Scientific Services and Research*: | नृविज्ञान सर्वेक्षण Anthropological Survey . . . | 0.08 | 0.09 | 0.13 | 0.13 |
| | जोड़—संस्कृति विभाग TOTAL—DEPTT. OF CULTURE . . | 4.50 | 3.85 | 5.97 | 5.97 |

## विवरण IV—(क्रमशः)

## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| 1 | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| इलेक्ट्रानिकस विभाग<br>DEPARTMENT OF ELECTRONICS | | | | | |
| सामाजिक और सामुदायिक सेवाएं :<br>*Social and Community Services :* | | | | | |
| वैज्ञानिक सेवाएं और अनुसंधान<br>*Scientific Services and Reseach* | अनुसंधान और विकास :<br>Research and Development: . . | 5.38 | 5.77 | 7.95 | 7.95 |
| आर्थिक सेवाएं :<br>*Economic Services :* | | | | | |
| सामान्य आर्थिक सेवाएं :<br>*General Economic Services :* | | | | | |
| अन्य सामान्य आर्थिक सेवाएं :<br>*Other General Economic Services :* | इलेक्ट्रानिक आयोग<br>Electronics Commission . . . | 0.09 | 0.10 | 0.10 | 0.10 |
| दूर-संचार इलेक्ट्रानिक उद्योग<br>*Telecommunication and Electronic Industries :* | संगणक अनुरक्षण निगम<br>(i) Computor Maintenance Corporation | 0.60 | 0.30 | 0.70 | 0.70 |
| | इलेक्ट्रानिक व्यापार और प्रौद्योगिकी विकास निगम<br>(ii) Electronics Trade and Technology Development Corporation . | 0.09 | 0.09 | .. | .. |
| | इलेक्ट्रानिक उद्योग के संवर्धन के लिए सहायता<br>(iii) Assistance for promotion of Electronics Industry . . | 0.74 | 0.10 | 0.20 | 0.20 |
| | सेमीकंडक्टर उपकरणों के उत्पादन और अनुसंधान तथा विकास का केन्द्र<br>(iv) Complex for production and R & D of Semi-conductor devices | 0.50 | 0.08 | 0.98 | 0.98 |
| | अन्य कार्यक्रम<br>(v) Other Programmes . . . | 0.60 | 0.37 | 0.71 | 0.71 |
| | जोड़—दूर-संचार और इलेक्ट्रानिक उद्योग<br>TOTAL—Telecom. & Electronic Industries . . . . . | 2.53 | 0.94 | 2.59 | 2.59 |
| | जोड़—इलेक्ट्रानिक विभाग<br>TOTAL—DEPTT. OF ELECTRONICS . . | 8.00 | 6.81 | 10.64 | 10.64 |

## विवरण IV—(क्रमशः)
## STATEMENT IV—(*Contd.*)

(करोड़ रुपए)
(In crores of Rupees)

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| अंतरिक्ष विभाग<br>DEPARTMENT OF SPACE | | | | | |
| **सामाजिक और सामुदायिक सेवाएं :**<br>*Social and Community Services :* | | | | | |
| **वैज्ञानिक सेवाएं और अनुसंधान**<br>*Scientific Services and Research* | अंतरिक्ष प्रौद्योगिकी अनुसंधान और विकास<br>(i) Space Technology Research and Development . . . | 20.98 | 21.13 | 25.74 | 25.74 |
| | अंतरिक्ष प्रयोग<br>(ii) Space Applications . . . | 4.35 | 3.86 | 2.91 | 2.91 |
| | अंतरिक्ष विज्ञान<br>(iii) Space Sciences . . . | 0.61 | 0.50 | 0.61 | 0.61 |
| | अन्य कार्यक्रम<br>(iv) Other Programmes . . . | 0.13 | 0.31 | 0.93 | 0.93 |
| आर्थिक सेवाएं<br>Economic Services : | जोड़—वैज्ञानिक सेवाएं और अनुसंधान<br>Total—Scientific Services and Research . . . | 26.07 | 25.80 | 30.19 | 30.19 |
| परिवहन और संचार<br>Transport and Communications | | | | | |
| अन्य परिवहन और संचार सेवाएं<br>Other Transport and Communication Services | अन्य कार्यक्रम<br>Other Programmes . . | .. | .. | 0.01 | 0.01 |
| | जोड़—अंतरिक्ष विभाग<br>TOTAL—DEPTT. OF SPACE . . . | 26.07 | 25.80 | 30.20 | 30.20 |
| रेलवे<br>RAILWAYS | . . . . . | 271.24 | 256.50 | 302.15 | 480.00 |
| | कुल जोड़<br>GRAND TOTAL . . . . | 3,347.22 | 3,430.50 | 3,977.61 | 4,938.58 |

## विवरण —V

## STATEMENT—V

राज्य सरकारों, उत्तर-पूर्वी परिषद और संघ राज्य क्षेत्रों की आयोजनाओं के परिव्यय के लिए केन्द्रीय सरकार के 1977-78 के बजट में की गई व्यवस्था

Provision included in the Central Government's Budget for 1977-78 towards Plan Outlay of State Governments, North Eastern Council and Union Territories.

(लाख रुपए)
(In lakhs of Rupees)

| | बजट अनुमान Budget Estimates, 1976-77 | संशोधित अनुमान Revised Estimates, 1976-77 | बजट अनुमान Budget Estimates, 1977-78 |
|---|---|---|---|
| राज्यों की आयोजनाओं के लिए<br>I. Towards State Plans : | | | |
| (क) वित्त मंत्रालय<br>(A) Ministry of Finance | | | |
| (क) मांग संख्या 40<br>(a) Demand No. 40 | | | |
| सामान्य सहायता—सहायता अनुदान और उधार<br>(1) Normal assistance—Grants-in-aid and loans | 805,83 | 805,83 | 1376,66 |
| विशेष सहायता<br>(2) Special assistance— | | | |
| अग्रिम आयोजना सहायता<br>(i) Advance Plan assistance | 294,00 | 345,55 | |
| छह सूत्री फार्मूला के अन्तर्गत आंध्र प्रदेश को<br>(ii) To Andhra Pradesh under 'Six-Point' formula | 18,00 | 18,00 | 18,00 |
| अन्य सहायता<br>(iii) Other assistance | 36,00 | 111,63 | 43,71 |
| जोड़—मांग संख्या 40<br>TOTAL : Demand No. 40 | 1153,83 | 1281,01 | 1438,37 |
| (ख) मांग संख्या 41<br>(b) Demand No. 41 | | | |
| न्यूनतम आवश्यकता कार्यक्रमों के लिए ग्राम विद्युतीकरण निगम को उधार<br>(i) Loan to Rural Electrification Corporation for minimum needs programmes | 22,00 | 23,19 | 34,49 |
| जोड़ (क)—वित्त मंत्रालय<br>TOTAL (A)—Ministry of Finance | 1175,83 | 1304,20 | 1472,86 |
| (ख) गृह मंत्रालय<br>(B) Ministry of Home Affairs | | | |
| (क) मांग संख्या 56<br>(a) Demand No. 56 | | | |
| जनजाति उप-आयोजनाओं से भिन्न स्कीमों के लिए राज्यों को अनुदान<br>(i) Grants to States for schemes other than Tribal sub-plans | 15,00 | 15,00 | 13,00 |
| जनजाति उप आयोजनाओं के अन्तर्गत स्कीमों के लिए राज्यों और संघ राज्य क्षेत्रों को अनुदान और अन्य व्यय<br>(ii) Grants to States and Union Territories and other expenditure for schemes under Tribal sub-plans | 40,00 | 40,00 | 55,00 |
| जोड़ (ख)—गृह मंत्रालय<br>TOTAL (B)—Ministry of Home Affairs | 55,00 | 55,00 | 68,00 |

## विवरण V—(क्रमश:)
## STATEMENT V—(*Contd.*)

(लाख रुपए)
(In lakhs of Rupees)

| | बजट अनुमान Budget Estimates 1976-77 | संशोधित अनुमान Revised Estimates 1976-77 | बजट अनुमान Budget Estimates 1977-78 |
|---|---|---|---|
| (ग) ऊर्जा मंत्रालय<br>(C) Ministry of Energy : | | | |
| (क) मांग संख्या 32<br>(a) Demand No. 32 | | | |
| ग्राम विद्युतीकरण निगम की सामान्य शेयर पूंजी में निवेश<br>(i) Investment in equity of Rural Electrification Corporation | 5,00 | 5,00 | 7,00 |
| ग्राम विद्युतीकरण निगम को उधार<br>(ii) Loans to Rural Electrification Corporation | 42,00 | 42,00 | 69,00 |
| जोड़ (ग)—ऊर्जा मंत्रालय<br>TOTAL (C)—Ministry of Energy | 47,00 | 47,00 | 76,00 |
| जोड़ I—राज्यों की आयोजनाओं के लिए<br>TOTAL I—Towards State Plans | 1277,83 | 1406,20 | 1616,86 |
| उत्तर-पूर्वी परिषद् की आयोजना स्कीमों के लिए<br>II. Towards Plan Schemes of North Eastern Council : | | | |
| गृह मंत्रालय<br>Ministry of Home Affairs | | | |
| (क) मांग संख्या 56<br>(a) Demand No. 56 | | | |
| राज्यों को अनुदान और उधार<br>(i) Grants and Loans to States | 6,92 | 6,77 | 9,92 |
| संघ राज्य क्षेत्रों को अनुदान और उधार<br>(ii) Grants and Loans to Union Territories | 2,24 | 2,09 | 3,70 |
| अन्य व्यय<br>(iii) Other Expenditure | 7,34 | 7,64 | 14,99 |
| जोड़ II—उत्तर-पूर्वी परिषद् की आयोजना स्कीमों के लिए<br>TOTAL II—Towards Plan Schemes of North Eastern Council | 16,50 | 16,50 | 28,61 |
| संघ राज्य क्षेत्रों की आयोजनाओं के लिए<br>III. Towards Plan of Union Territories : | | | |
| (क) विधान-मण्डल वाले संघ राज्य क्षेत्र<br>(A) Union Territories with Legislature | | | |
| (क) मांग संख्या 56<br>(a) Demand No. 56 | | | |
| गोवा, दमन और दीव<br>(i) Goa, Daman & Diu | 14,64 | 15,70 | 20,05 |
| पाण्डिचेरी<br>(ii) Pondicherry | 6,97 | 7,25 | 8,33 |
| मिजोरम<br>(iii) Mizoram | 8,67 | 8,67 | 11,07 |
| अरुणाचल प्रदेश<br>(iv) Arunachal Pradesh | 9,70 | 9,70 | 14,13 |
| जोड़ (क)—विधान-मण्डल वाले संघ राज्य क्षेत्र<br>TOTAL (A)—Union Territories with Legislature | 39,98 | 41,32 | 53,58 |

## विवरण V—(समाप्त)

## STATEMENT—V—(*Concld.*)

(लाख रुपए)
(In lakhs of Rupees)

| | बजट अनुमान Budget Estimates 1976-77 | संशोधित अनुमान Revised Estimates 1976-77 | बजट अनुमान Budget Estimate 1977-78 |
|---|---|---|---|
| बिना विधान मण्डल के संघ राज्य क्षेत्र (1977-78 के बजट के ब्यौरे के लिए विवरण V देखिए) (B) Union Territories without Legislature (Details of Budget 1977-78 in Statement V) | | | |
| मांग संख्या 57—दिल्ली (a) Demand No. 57—Delhi . . . . . | 61,00 | 74,80 | 90,08 |
| मांग संख्या 58—चण्डीगढ़ (b) Demand No. 58—Chandigarh . . . . . | 7,15 | 6,51 | 11,04 |
| मांग संख्या 59—अंदमान और निकोबार द्वीपसमूह (c) Demand No. 59—Andaman and Nicobar Islands . . . . | 6,75 | 6,69 | 8,29 |
| मांग संख्या 60—दादरा और नागर हवेली (d) Demand No. 60—Dadra and Nagar Haveli . . . . . | 1,30 | 1,14 | 2,61 |
| मांग संख्या 61—लक्षद्वीप (e) Demand No. 61—Lakshadweep . . . . . | 1,30 | 1,27 | 1,67 |
| जोड़ (ख)—बिना विधान-मण्डल के संघ राज्य क्षेत्र TOTAL (B)—Union Territories without Legislature . . . . . | 77,50 | 90,41 | 113,69 |
| जोड़ III—सब राज्य क्षेत्रों की आयोजनाओं के लिए TOTAL III—Towards Plan of Union Territories . . . . . | 117,48 | 131,73 | 167,27 |
| कुल जोड़—राज्य सरकारों, उत्तर पूर्वी परिषद् और संघ राज्य क्षेत्रों के लिए आयोजना परिव्यय की व्यवस्था GRAND TOTAL—Provision towards Plan outlay of the State Governments, North Eastern Council and Union Territories . . . . . | 1411,81 | 1554,43 | 1812,74 |

## विवरण—VI

## STATEMENT—VI

विना विधान-मण्डल के संघ राज्य क्षेत्रों के आयोजना परिव्यय के लिए 1977-78 के केन्द्रीय बजट में की गई व्यवस्था

Provision included in the Central Budget for 1977-78 for Plan Outlay of Union Territories (without Legislature)

(लाख रुपए)

(In lakhs of Rupees)

| क्षेत्र<br>Sectors | दिल्ली<br>Delhi<br>मांग संख्या<br>Demand No. 57 | चण्डीगढ़<br>Chandigarh<br>मांग संख्या<br>Demand No. 58 | अंदमान और निकोबार द्वीपसमूह<br>Andaman & Nicobar Islands<br>मांग संख्या<br>Demand No. 59 | दादरा और नागर हवेली<br>Dadra & Nagar Haveli<br>मांग संख्या<br>Demand No. 60 | लक्षद्वीप<br>Lakshadweep<br>मांग संख्या<br>Demand No. 61 | जोड़<br>Total |
|---|---|---|---|---|---|---|
| **सामाजिक और सामुदायिक सेवाएं** | | | | | | |
| **1. Social and Community Services** | **5085.74** | **875.88** | **87.70** | **43.95** | **63.33** | **6156.60** |
| (क) शिक्षा<br>(a) Education | 1231.28 | 97.00 | 53.00 | 17.25 | 24.40 | 1422.93 |
| (ख) स्वास्थ्य<br>(b) Health | 683.46 | 30.00 | 10.50 | 4.50 | 12.00 | 740.46 |
| (ग) जलपूर्ति<br>(c) Water Supply | 1356.00 | 200.00 | 9.00 | 3.00 | 7.65 | 1575.65 |
| (घ) आवास और नगर विकास<br>(d) Housing and Urban Development | 1490.00 | 537.30 | 5.00 | 7.10 | 10.50 | 2049.90 |
| (ङ) अन्य सामाजिक और सामुदायिक सेवाएं<br>(e) Other Social and Community Services | 325.00 | 11.58 | 10.20 | 12.10 | 8.78 | 367.66 |
| **आर्थिक सेवाएं** | | | | | | |
| **2. Economic Services** | **3922.00** | **228.12** | **741.50** | **217.05** | **103.45** | **5212.12** |
| (क) सामान्य आर्थिक सेवाएं<br>(a) General Economic Services | 59.00 | 4.34 | 57.50 | 3.60 | 12.25 | 136.69 |
| (ख) कृषि और सम्बद्ध सेवाएं<br>(b) Agriculture and Allied Services | 383.50 | 28.00 | 206.00 | 58.80 | 52.20 | 728.50 |
| (ग) उद्योग और खनिज<br>(c) Industry and Minerals | 479.00 | 41.05 | 8.00 | 3.50 | 3.60 | 535.15 |
| (घ) जल और विद्युत विकास<br>(d) Water and Power Development | 2091.00 | 111.23 | 64.00 | 118.05 | 19.00 | 2403.28 |
| (ङ) परिवहन और संचार<br>(e) Transport and Communications | 909.50 | 43.50 | 406.00 | 33.10 | 16.40 | 1408.50 |
| जोड़<br>TOTAL | 9007.74 | 1104.00 | 829.20 | 261.00 | 166.78 | 113,68.72 |

MGIPRRND—35 M of fin/77—CR VI—15-6-77—9000

# Economic and Functional Classification of the Central Government Budget for 1977-78

GOVERNMENT OF INDIA

# AN ECONOMIC AND FUNCTIONAL CLASSIFICATION OF THE CENTRAL GOVERNMENT BUDGET 1977-78

(आर्थिक प्रभाग)
ECONOMIC DIVISION
(आर्थिक कार्य विभाग)
DEPARTMENT OF ECONOMIC AFFAIRS
(वित्त मंत्रालय)
MINISTRY OF FINANCE

नई दिल्ली
NEW DELHI
1977

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45 Fin. /77—1

# PREFACE

Since 1957-58, the Economic Division of the Ministry of Finance (वित्त मंत्रालय) has been preparing an economic classification of the Central Government budget as a supplement to the budget. Beginning with 1967-68 a further improvement was made by classifying Government transactions under major functional heads and presenting an economic-cum-functional classification in order to provide additional information for a better undersranding of the role of the Central Government's transactions in the economy.

The classification of the Central Government budget for 1977-78 conforms to the pattern of the earlier years in which the interactions between the Central Government and the rest of the economy have been analysed within the framework of a comprehensive system of national accounting statistics. The salient findings are summarised in Sections I and II, and the derivation and rationale of various items used in this classification have been explained in the technical appendix.

Analysis of the Central Government Budget for 1977-78 shows that the consumption expenditure of the Central Government will increase from Rs. 3622 crores in 1976-77 (Revised Estimates) to Rs. 3860 crores in 1977-78 (Budget Estimates). The net savings by the Central Government and its departmental undertakings (non-departmental undertakings are treated as 'rest of the economy') which had declined from Rs. 831 crores in 1975-76 (Accounts) to Rs 355 crores in 1976-77 (RE) are expected to increase to Rs. 704 crores in 1977-78 (BE). The Central Government's direct gross fixed capital formation will also increase from Rs. 1127 crores in 1976-77 (RE) to Rs. 1348 crores in 1977-78 (BE). The total financial provision for gross capital formation, both direct and indirect, out of the Central Government's resources budgeted for 1977-78 is of the order of Rs. 5709 crores as compared to Rs. 5158 crores in the Revised Estimates for 1976-77. The Central Government's expenditure on development activities includes both outlays on gross capital formation and current expenditure on economic and social services. The total expenditure on social and economic services which corresponds broadly to the total developmental expenditure on both plan and non-plan accounts, is estimated at Rs. 8092 crores for 1977-78 and accounts for about 55 per cent of the total expenditure to be incurred during the current year.

## I—ECONOMIC CLASSIFICATION

A set of six accounts containing the reclassified data from the Central Government Budget for 1977-78 is placed at the end of this section. Some significant magnitudes emerging from this system of accounts are :

(a) The Central Government's total expenditure;

(b) The Central Government's final outlays;

(c) Capital formation out of the budgetary resources of the Central Government;

(d) Net capital formation and savings of the Central Government;

(e) The various measures of deficit in the Central Government's budgetary transactions; and

(f) Income generation by the Central Government.

### (a) *Total Expenditure*

The total expenditure of the Central Government is estimated to increase from Rs. 13499 crores in 1976-77 (Revised Estimates) to Rs. 14826 crores in 1977-78 (Budget Estimates); this indicates a rise of 9.8 per cent as compared with an increase of 12.1 per cent which the revised estimates for 1976-77 show over the accounts for 1975-76. The allocation by major types of expenditure is as follows :

*Central Government's Total Expenditure*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. *Final Outlays* | **4654** | **4819** | **4998** |
| (a) Government consumption Expenditure (vide Account 1) | 3449 | 3622 | 3860 |
| (b) Gross Capital formation (vide Acct. 3) | 1205 | 1197 | 1138 |
| (i) Gross fixed capital formation | 950 | 1127 | 1348 |
| (ii) Increase in Inventories* | 255 | 70 | (—)210 |
| 2. *Transfer payments to the rest of the economy* | **3554** | **4538** | **5211** |
| (a) Current transfers (vide Acct. 1) | 3018 | 3974 | 4431 |
| (b) Capital transfers (vide Acct. 3) | 536 | 564 | 780 |
| 3. *Financial Investment and loans to the rest of the economy (vide Acctt. 4)* | **3829** | **4142** | **4617** |
| 4. *Total Expenditure* (1+2+3) | **12037** | **13499** | **14826** |

*For want of details such as value of stocks, subsidy, etc., the impact of fertiliser transactions amounting to Rs. 242.4 crores in 1975-76 (Accounts), Rs. 63.6 crores in 1976-77 (RE) and Rs. (—)260.0 crores in 1977-78 (BE) have been treated as changes in inventories.

### (b) *Final Outlays*

3. Of the total expenditure of Rs. 14826 crores budgeted for 1977-78, Rs. 4998 crores or about 34 per cent constitute final outlays of the Central Government, representing its direct demand for goods and services for consumption and capital formation. In a system of national accounts, these final outlays get linked up with the consumption expenditure and capital formation in other sectors of the economy. The rest of the total expenditure amounting to Rs. 9828 crores, or about 66 per cent, constitute disbursements by way of transfer payments, financial investment and loans to the rest of the economy, and are intended to supplement current and capital receipts of other sectors.

*Consumption Expenditure*

4. Consumption expenditure (*i.e.* expenditure on wages and salaries and commodities and services for current use) budgeted for 1977-78 forms 77 per cent of the final outlays and 26 per cent of the total expenditure. The growth in consumption expenditure works out to 6.6 per cent for 1977-78 and is slightly more than the increase of 5.0 per cent for 1976-77. The slightly lower rate of growth in the consumption expenditure in 1976-77 (RE) over 1975-76 (Accounts) was partly due to the withdrawal of one instalment of additional dearness allowance to the Central Government employees.

*Gross Capital Formation*

5. The Central Government's direct gross fixed capital formation (*i.e.* investment in buildings, public works, equipment and other fixed assets) is estimated to rise from Rs. 1127 crores in 1976-77 to Rs. 1348 crores in 1977-78; this shows an increase of 19.6 per cent as against an increase of 18.6 per cent in 1976-77 over 1975-76. Including inventories, however, gross capital formation shows a decline of 4.9 per cent in 1977-78 as against a decline of 0.7 per cent in 1976-77. This is because of expected recoveries from the Food Corporation of India being more than the value of fertilisers to be imported by the government in 1977-78.

### (c) *Capital formation out of the budgetary resources of the Central Government*

*Financial Assistance for Capital Formation*

6. In addition to the capital formation directly undertaken, the Central Government also provides assistance to the rest of the economy for capital formation through grants, loans and investment in share capital. The budgeted assistance of

Rs. 4571 crores for 1977-78 is estimated to rise by 15.4 per cent over the revised estimate, as against an increase of 14.5 per cent in 1976-77 over 1975-76.

*Financial Assistance for Capital Formation*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. States and Union Territories (vide items 3.1 (a) in Acct. 3 and 2.1 in Acct. 4) | **1433** | **1594** | **1925** |
| 2. Non-departmental Commercial undertakings (vide items 3.1(b) in Acct. 3 and 1.1 and 2.3 in Acctt. 4)* | 1838 | 2161 | 2424 |
| 3. Local authorities (vide items 3.1(c) in Acct. 3 and 2.2 in Acct. 4) | 114 | 107 | 100 |
| 4. Others (vide item 3.1(d) in Acct. 3 and 1.2 and 2.4 in Acct. 4) | 74 | 99 | 122 |
| 5. Financial assistance for capital formation (1+2+3+4) | **3459** | **3961** | **4571** |

*This is essentially capital formation by the Central Government but since non-departmental commercial undertakings are treated as belonging to the rest of the economy, the outlay under this head is taken as financial assistance for capital formation in the rest of the economy.

*Total provision for capital formation*

7. Thus, in the aggregate, the Central Government would provide Rs. 5709 crores for gross capital formation out of its budgetary resources during 1977-78 representing 38.5 per cent of its total expenditure. The aggregate provision for gross capital formation for 1977-78 marks an increase of 10.7 per cent as compared to an increase of 10.6 per cent in 1976-77.

*Gross Capital Formation out of the Budgetary Resources*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Gross capital formation by the Central Government | 1205 | 1197 | 1138 |
| 2. Financial assistance for capital formation to the rest of the economy | 3459 | 3961 | 4571 |
| 3. Gross capital formation out of the budgetary resources of the Central Government (1+2) | **4664** | **5158** | **5709** |

*(d) Net Capital Formation and Net Savings by the Government*

*Net Capital Formation*

8. The expansionary impact of the Government's budgetary operations is indicated by the difference between its net capital formation and net savings. The net capital formation by the Central Government (*i.e.* net addition to the stock of fixed assets and inventories) estimated at Rs. 944 crores for 1977-78 has been arrived at by deducting from gross fixed capital formation, the provision for expenditure on renewals and replacements by the departmental commercial undertakings. The components of total net capital formation are as follows :

*Central Government's Net Capital Formation*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Construction works (vide item 1.1(a) in Acct. 3) | 445 | 556 | 671 |
| 2. Machinery and equipment (vide item 1.2(a) in Acct. 3) | 345 | 400 | 483 |
| 3. Increase in inventories (vide item 2 in Acct. 3) | 255 | 70 | (—)210 |
| 4. Net Capital formation by the Central Government (1+2+3) | **1045** | **1026** | **944** |

NOTE :—The net capital formation arrived at is without deducting expenditure on renewals and replacements in respect of administrative buildings for which no estimates are available.

*Net Savings*

9. The net savings of the Central Government and its departmental undertakings are estimated at Rs. 704 crores for 1977-78 as compared with Rs. 355 crores for 1976-77 and Rs. 831 crores for 1975-76.

*Central Government's Net Savings*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Savings of Government Administration (vide item 5.1 in Acct. 3) | 849 | 135 | 463 |
| 2. Net profits of departmental commercial undertakings* (i)+(ii) | (—)12 | 245 | 277 |
| (i) Transferred to Government administration | 8 | 42 | 42 |
| (ii) Retained | (—)20 | 203 | 235 |
| 3. Depreciation provision of departmental commercial undertakings (vide item 5.3 in Acct. 3) | 162 | 188 | 200 |
| 4. Gross savings by Government (1+2(ii)+3) | 991 | 526 | 898 |
| 5. Expenditure on renewals and replacements of departmental commercial undertakings (vide items 1.1(b) and 1.2(b) in Acct. 3) | 160 | 171 | 194 |
| 6. Net savings by the Government (4—5) | **831** | **355** | **704** |

*Includes Railways, Posts and Telegraphs, Opium Factories and Alkaloid Works, Overseas Communications Service, Transport Schemes, Power Projects inlcuding Atomic Power Stations, Forests, Railways' Workshops and Production Units, Delhi Milk Scheme, and Defence Services Canteen Stores Department (with effect from 1977-78).

(*e*) *Deficit*

10. The excess of direct net capital formation over the net savings measures the income deficit of the Central Government. The income deficit which was Rs. 214 crores in 1975-76 increased to Rs. 671 crores in 1976-77. In 1977-78 the income deficit has however shown a decline at Rs. 240 crores compared to 1976-77.

*Income Deficit*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Net Capital formation (i.e.) net investment by the Central Government) . . | 1,045 | 1,026 | 944 |
| 2. Net savings by the Central Government . . . | 831 | 355 | 704 |
| 3. Income deficit of the Central Government(1—2) . | **214** | **671** | **240** |

11. The income deficit, measuring the gap between the Central Government's net savings and net investments when added, after adjusting for net capital transfers, to the deficit arising out of the Government's net transactions in financial assets such as investment in shares and loans, represents the Government's total requirements of finance, and is given by the sum of the balancing item in Accounts 3 and 4.

*Central Government's Total Requirements of Finance*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Deficit on all transactions in commodities and services and transfers (vide balancing item in Acct. 3) . | 453 | 918 | 768 |
| 2. Net increase in financial assets (vide balancing item in Acct. 4) . . . | 2744 | 3108 | 3421 |
| 3. Deficit denoting total requirements of finance (1+2) | **3197** | **4026** | **4189** |

12. The following table sets out the financing of the deficit indicated above :

*Financing of the Deficit*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **1. Net borrowings . .** | **3296** | **3601** | **4117** |
| 1.1 Market loans (net) . | 456 | 849 | 1000 |
| 1.2 Investments under Voluntary Disclosure Scheme | 40 | — | — |
| **1.3 External Debt (net) .** | **1474** | **913** | **1023** |
| (a) P.L. 480 | | | |
| (i) Dollar Credit . | 81 | 55 | — |
| (ii) Accounts under Indo-U.S. Agreement, 1974 . | (—)45 | (—)45 | (—)45 |
| (b) Oil credits | 244 | 94 | 124 |
| (c) Special credits from Iran . . . | 204 | 131 | 50 |
| (d) Others . . . | 990 | 678 | 894 |
| 1.4 Small savings (net) . | 393 | 411 | 425 |
| 1.5 State/Public Provident Funds (net) . . | 234 | 190 | 268 |
| 1.6 Special deposits of non-government Provident Funds . . . | 104 | 150 | 250 |
| 1.7 Special borrowings from the R.B.I. against compulsory deposits . . | .. | 480 | 130 |
| 1.8 Special borrowings from RBI against foreign exchange reserves . . | .. | .. | 800 |
| 1.9 Miscellaneous capital receipts (net) . . | (—)97 | 552 | 9 |
| 1.10 Special Treasury Bills (net) . . . . | 227 | 56 | 212 |
| 1.11 Sales of treasury bills to the rest of the economy (net)* . . . | 465 | .. | .. |
| **2. Budgetary deficit . .** | **(—)99** | **425** | **72‡** |
| 2.1 Net increase in the RBI's holdings of Treasury Bills† . . . . | 381 | (—)320 | 70 |
| 2.2 Withdrawal from cash balances . . . | (—)480 | 745 | 2 |
| **3. Total (1+2) . . .** | **3197** | **4026** | **4189** |

*Denotes net change in the treasury bill holdings of State Governments, approved parties and the public.

†Ignores funding of treasury bills into long dated securities.

‡Does not take into account the post-budget concessions.

*(f) Income generation*

13. The budgetary operations of the Central Government during 1977-78 are expected to generate a total income of Rs. 4217 crores compared to Rs. 3993 crores in 1976-77 and Rs. 3581 crores in 1975-76. The details of the total income generation by the Central Government are as follows :

*Income Generation*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Wages and salaries paid by Government administration (vide Item 1.1 in Acct. 1) | 1856 | 1895 | 1970 |
| 2. Net output of departmental commercial undertakings | 1550 | 1882 | 1990 |
| (a) Wages and salaries (including wages and salaries component of repairs and maintenance operations) | 1332 | 1375 | 1444 |
| (b) Interest | 228 | 246 | 263 |
| (c) Profits (transferred to administration and retained plus excess of depreciation provision over renewals and replacements) | (—)10 | 261 | 283 |
| 3. Wages and salaries component of Government outlays on construction* | 175 | 216 | 257 |
| 4. Total (1+2+3) | **3581** | **3993** | **4217** |

*One-third of the total expenditure on Construction shown in Account 3.

*Reconciliation*

14. The following statement provides a reconciliation between the magnitudes of current revenues and current and capital expenditures as given in the Budget for 1977-78 and the magnitudes mentioned in Accounts 1 and 3 of the present classification.

CURRENT ACCOUNT REVENUE

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| I. *Revenue as shown in the Budget* | **11323.3** | **12314.7** | **13625.6** |
| II. *Deduct* | | | |
| 1. Interest receipts from departmental commercial undertakings | 228.0 | 245.8 | 263.3 |
| 2. Estate duty and gift tax transferred to Capital | 8.5 | 6.5 | 6.6 |
| 3. Foreign grants transferred to Capital | 283.3 | 306.9 | 233.2 |
| 4. Self balancing items | 109.4 | 76.1 | 77.9 |
| 5. States' share of union excise duty and agricultural wealth tax | 856.7 | 1027.4 | 1091.7 |
| 6. Taxes transferred to Local Authorities | 15.1 | 16.9 | 17.3 |
| 7. Receipts of Departmental commercial undertakings transferred to Acct. 2 : | | | |
| (a) Railways | 1775.5 | 1997.0 | 2119.8 |
| (b) P & T | 483.6 | 646.7 | 717.4 |
| (c) Others | 115.0 | 158.9 | 239.1 |
| 8. Defence receipts (netted against defence expenditure) | 132.0 | 136.7 | 142.8 |
| 9. Contribution from Railways and Posts & Telegraphs. | 7.5 | 6.1 | 3.5 |
| 10. Loss on destruction of withdrawn coins | 1.2 | 1.9 | 2.0 |
| Total II | **4015.8** | **4626.9** | **4914.6** |
| **III. Add** | | | |
| 1. Profits of Departmental Commercial Undertakings transferred from Account 2 | 8.3 | 42.3 | 41.9 |
| 2. Miscellaneous recoveries. | 0.2 | 0.7 | 0.7 |
| Total III | **8.5** | **43.0** | **42.6** |
| IV. Current revenue of Government Administration as shown in Account 2 of the Economic Classification of the Budget (I—II+III) | **7316.0** | **7730.8** | **8753.6** |

## CURRENT ACCOUNT EXPENDITURE

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| I. *Revenue expenditure as shown in the Budget* . | **10436.4** | **12361.6** | **13558.5** |
| II. *Deduct* | | | |
| 1. Interest transferred to departmental commercial undertakings . . . | 228.0 | 245.8 | 263.3 |
| 2. Payment of States' share of Union excise duty and agricultural wealth tax . | 856.7 | 1027.4 | 1091.7 |
| 3. Taxes transferred to Local Authorities . . . | 15.1 | 16.9 | 17.3 |
| 4. Expenditure of capital nature in the revenue account . . . . . | 590.4 | 636.2 | 869.7 |
| 5. Net transfer to funds . | 28.2 | 25.8 | 34.0 |
| 6. Current expenditure of departmental commercial undertakings included in the Budget : | | | |
| (a) Railways . . . | 1775.5 | 1997.0 | 2119.8 |
| (b) P & T . . . | 483.6 | 646.7 | 717.4 |
| (c) Others . . . | 114.2 | 122.7 | 200.7 |
| 7. Loss on destruction of withdrawn coins . . | 1.2 | 1.9 | 2.0 |
| 8. Pre-incorporation expenditure written off . . | 0.3 | .. | .. |
| 9. Loans written off/converted into grants . . . | 1.2 | 69.7 | 2.3 |
| 10. Self-balancing items . | 109.4 | 76.1 | 77.9 |
| 11. Defence receipts (netted against defence expenditure) . . . . | 132.0 | 136.7 | 142.8 |
| Total-II . . | **4335.8** | **5002.9** | **5538.9** |
| III. *Add* | | | |
| 1. Defence Capital Outlay . | 221.2 | 240.5 | 275.3 |
| 2. Expenditure of revenue nature in the capital account | 1.9 | 4.9 | 5.2 |
| 3. Expenditure financed out of miscellaneous recoveries . . . . | 0.2 | 0.7 | 0.7 |
| 4. Excess of grants to States from the figures as shown in the Budget . . | 132.7 | .. | .. |
| 5. Residual adjustment . | 10.3 | (—)8.7 | (—)10.4 |
| Total-III . . | **366.3** | **237.4** | **270.8** |
| IV. *Current expenditure of Government Administration as shown in Account I of the Economic Classification of the Budget (I—II+III)* . | **6466.9** | **7596.1** | **8290.4** |

## CAPITAL ACCOUNT EXPENDITURE

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| I. *Capital expenditure outside the revenue account as shown in the Budget* . . | **2250.5** | **2003.0** | **2280.1** |
| II. *Deduct* | | | |
| 1. Defence capital outlay taken to Account I . | 221.2 | 240.5 | 275.3 |
| 2. Financial Investment in shares taken to Account 4 | 851.8 | 935.2 | 1213.5 |
| 3. Subscription to International Financial Organisations taken to account 4 . | 227.2 | 61.1 | 221.4 |
| 4. Net purchase of gold and silver taken to Account 4 | 2.0 | 1.9 | 2.0 |
| 5. Items of revenue nature taken to Accounts 1 and 2 | 1.9 | 4.9 | 5.2 |
| 6. Conversion of loan into equity capital . . | 53.2 | 22.9 | 2.2 |
| Total—II . . | **1357.3** | **1266.5** | **1719.6** |
| III. *Add* | | | |
| 1. Capital expenditure financed out of Railways' and P & T's own funds . | 257.3 | 350.0 | 456.3 |
| 2. Expenditure recovered from other funds . . | 0.3 | 0.4 | 0.4 |
| 3. Capital expenditure brought over from revenue account | 590.4 | 636.2 | 869.7 |
| 4. Sterling pensions annuities | 4.0 | 3.6 | 3.4 |
| 5. Equipment transfer treated as loan . . . | 3.9 | 28.5 | 9.3 |
| 6. Pre-incorporation expenditure written off . . | 0.3 | .. | .. |
| 7. Recoveries taken to Account 3 as receipts . . | 4.9 | 4.9 | 11.6 |
| 8. Residual adjustment . | (—)14.3 | 0.7 | 6.6 |
| **Total—III** . . | **846.8** | **1024.3** | **1357.3** |
| IV. *Capital expenditure as shown in Account 3 of the Economic Classification of the Budget (I—II+III)* . . . | **1740.0** | **1760.8** | **1917.8** |

## CENTRAL GOVERNMENT

Account 1 : *Transactions in commodities and services and transfers : Current Account of Government Administration*

(Rs. crores)

| Expenditure | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget | Revenue | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|---|---|---|---|
| **1. Consumption Expenditure** | **3449.2** | **3621.8** | **3860.0** | **6. Tax Receipts** . . | **5986.1** | **6368.3** | **7195.4** |
| 1.1 Wages and Salaries . | 1856.5 | 1895.5 | 1970.4 | 6.1 Taxes on income and wealth . . . | 1454.4 | 1575.1 | 1805.8 |
| 1.2 Commodities and Services . | 1592.7 | 1726.3 | 1889.6 | 6.2 Taxes on commodities and transactions . | 4531.7 | 4793.2 | 5389.6 |
| **2. Transfer payments** . | **3017.7** | **3974.3** | **4430.4** | **7. Income from property and enterprises** . . . | **1017.8** | **1174.5** | **1279.8** |
| 2.1 Interest . . . | 962.0 | 1210.9 | 1408.9 | 7.1 Profits transferred by departmental commercial undertakings . | 8.3 | 42.3 | 41.9 |
| 2.2 Grants | | | | 7.2 Dividends paid by non-departmental commercial undertakings | 36.8 | 38.7 | 57.2 |
| (a) To States and Union Territories | 1097.0 | 1237.4 | 1307.3 | 7.3 Profits of the Reserve Bank . . . | 150.0 | 190.0 | 200.0 |
| (b) To Local Authorities . . | 19.6 | 22.4 | 21.9 | 7.4 Interest Receipts : | | | |
| (c) To Others . | 308.2 | 356.2 | 429.7 | (a) From States and Union Territories | 456.8 | 485.0 | 519.0 |
| 2.3 Other current transfers | | | | (b) From Others . | 249.0 | 379.1 | 441.3 |
| (a) Subsidies . | 469.7 | 966.4 | 1061.3 | 7.5 Others . . . | 116.9 | 39.4 | 20.4 |
| (b) Pensions . | 114.6 | 123.3 | 128.8 | **8. Fees and Miscellaneous Receipts** . . . | **312.1** | **188.0** | **278.4** |
| (c) Others . | 46.6 | 57.7 | 72.5 | | | | |
| **3. Total Expenditure (1+2)** | **6466.9** | **7596.1** | **8290.4** | | | | |
| **4. Saving on current account** | **849.1** | **134.7** | **463.2** | | | | |
| **5. Total** . . . . | **7316.0** | **7730.8** | **8753.6** | **9. Total** . . . | **7316.0** | **7730.8** | **8753.6** |

## CENTRAL GOVERNMENT

Account 2 : *Transactions in commodities and services and transfers: Current Account of Departmental Commercial Undertakings*

(Rs. crores)

| Expenditure | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget | Receipts | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|---|---|---|---|
| 1. Wages and Salaries . | 992.1 | 1012.0 | 1057.8 | 10. Gross Sale proceeds . | 2667.1 | 3117.3 | 3438.0 |
| 2. Pension Payments . | 41.9 | 51.8 | 53.7 | (a) Railways . . | 1775.5 | 1997.0 | 2119.8 |
| 3. Commodities and Services | 579.6 | 651.9 | 818.0 | (b) Manufacturing activity of Railways' workshops and production units . . . | 293.0 | 314.7 | 361.7 |
| 4. Repairs and Maintenance | 679.3 | 726.3 | 772.3 | (c) Posts and Telegraphs | 483.6 | 646.7 | 717.4 |
| 5. Interest . . . | 228.0 | 245.8 | 263.3 | (d) Others . . . | 115.0 | 158.9 | 239.1 |
| 6. Provision for depreciation | 161.5 | 187.6 | 199.7 | 11. Interest Receipts . . | 3.7 | 2.9 | 4.1 |
| 7. Profits transferred to the current account of Government (Administration) . | 8.3 | 42.3 | 41.9 | | | | |
| 8. Retained profits of Departmental commercial undertakings . . . | (—)19.9 | 202.5 | 235.4 | | | | |
| 9. Total . . . | **2670.8** | **3120.2** | **3442.1** | 12. Total . . . . | **2670.8** | **3120.2** | **3442.1** |

## CENTRAL GOVERNMENT

Account 3 : *Transactions in commodities and services and transfers : Capital Account of Government Administration and Departmental Commercial Undertakings*

(Rs. crores)

| Disbursements | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget | Receipts | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|---|---|---|---|
| **1. Gross Fixed Capital Formation** | **949.6** | **1127.1** | **1347.5** | **5. Gross Savings** | **990.7** | **524.8** | **898.3** |
| 1.1 **Buildings and other construction** | **523.6** | **647.3** | **770.8** | 5.1 Savings on current account (Administration) | 849.1 | 134.7 | 463.2 |
| (a) New Outlay | 444.6 | 556.3 | 670.8 | 5.2 Retained profits of departmental commercial undertakings | (—)19.9 | 202.5 | 235.4 |
| (b) Renewals and replacements | 79.0 | 91.0 | 100.0 | 5.3 Depreciation provision | 161.5 | 187.6 | 199.7 |
| 1.2 **Machinery and equipment** | **426.0** | **479.8** | **576.7** | **6. Capital transfers** | **296.7** | **318.3** | **251.4** |
| (a) New Outlay | 344.7 | 399.6 | 482.9 | 6.1 Gift tax and estate duty | 8.5 | 6.5 | 6.6 |
| (b) Renewals and replacements | 81.3 | 80.2 | 93.8 | 6.2 Foreign Grants | 283.3 | 306.9 | 233.2 |
| **2. Increase in inventories** | **254.7** | **69.8** | **(—)210.0** | 6.3 Other Capital receipts | 4.9 | 4.9 | 11.6 |
| 2.1 Works Stores | 17.6 | 6.2 | 50.0 | **7. Balance : Deficit on all Transactions in commodities and services and transfers** | **452.6** | **917.7** | **768.1** |
| 2.2 Stocks of foodgrains and fertilisers | 237.1 | 63.6 | (—)260.0 | | | | |
| **3. Capital transfers** | **535.7** | **563.9** | **780.3** | | | | |
| 3.1 Grants for Capital formation : | | | | | | | |
| (a) To States and Union Territories | 337.8 | 381.4 | 550.3 | | | | |
| (b) To non-departmental commercial undertakings | 82.9 | 59.0 | 73.1 | | | | |
| (c) To local authorities | 6.3 | 8.7 | 10.5 | | | | |
| (d) To others | 42.6 | 44.1 | 71.0 | | | | |
| 3.2 Gratuities and commuted value of pensions. | 16.8 | 21.4 | 19.9 | | | | |
| 3.3 Other capital transfers | 49.3 | 49.3 | 55.5 | | | | |
| **4. Total** | **1740.0** | **1760.8** | **1917.8** | **8. Total** | **1740.0** | **1760.8** | **1917.8** |

## CENTRAL GOVERNMENT

Account 4 : *Changes in Financial Assets : Capital Account of Government Administration and Departmental Commercial Undertakings*

(Rs. crores)

| Outgoings | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget | Incomings | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|---|---|---|---|
| **1. Investments in shares** | **851.8** | **935.2** | **1213.5** | **7. Repayment of loans** . | **1085.3** | **1034.3** | **1196.9** |
| 1.1 Of Government concerns . . . | 838.4 | 911.3 | 1189.0 | 7.1 By States and Union Territories . . | 650.0 | 571.8 | 658.2 |
| (a) Financial concerns | 57.0 | 10.0 | 19.0 | 7.2 By others . . | 435.3 | 462.5 | 538.7 |
| (b) Others . | 781.4 | 901.3 | 1170.0 | **8. Balance : Net increase in Financial Assets** . | **2744.3** | **3108.1** | **3420.4** |
| 1.2 Of other concerns . | 13.4 | 23.9 | 24.5 | | | | |
| **2. Loan for Capital formation** . . . . | **2137.5** | **2532.7** | **2653.3** | | | | |
| 2.1 To States and Union Territories . . | 1095.5 | 1212.1 | 1374.8 | | | | |
| 2.2 To Local authorities | 107.2 | 98.0 | 89.7 | | | | |
| 2.3 To non-departmental commercial undertakings . . . | 916.9 | 1191.2 | 1161.9 | | | | |
| (a) Financial concerns | 192.4 | 254.0 | 273.2 | | | | |
| (b) Others . | 724.5 | 937.2 | 888.7 | | | | |
| 2.4 To Others . . | 17.9 | 31.4 | 26.9 | | | | |
| **3. Other loans** . . . | **611.1** | **611.5** | **527.1** | | | | |
| 3.1 To States and Union Territories . . | 142.3 | 141.3 | 122.0 | | | | |
| 3.2 To Local authorities | 1.0 | 0.5 | 1.0 | | | | |
| 3.3 To non-departmental commercial undertakings . . . | 196.1 | 118.8 | 96.9 | | | | |
| 3.4 To foreign governments . . . | 235.7 | 257.7 | 252.2 | | | | |
| 3.5 To others . . | 36.0 | 93.2 | 55.0 | | | | |
| **4. Subscription to International Financial Organisations** . . . . | **227.2** | **61.1** | **221.4** | | | | |
| **5. Net purchase of domestic gold and silver** . . | **2.0** | **1.9** | **2.0** | | | | |
| **6. Total** . . . . | **3829.6** | **4142.4** | **4617.3** | **9. Total** . . . . | **3829.6** | **4142.4** | **4617.3** |

## CENTRAL GOVERNMENT

*Account 5: Changes in Financial Liabilities : Capital Account of Government Administration and Departmental Commercial Undertakings*

(Rs. crores)

| Outgoings | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget | Incomings | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|---|---|---|---|
| 1. Repayment of long-term rupee debt | 204.6 | 274.9 | 129.3 | 5. Market borrowings | 661.1 | 1123.6 | 1129.0 |
| 2. Repayment of foreign debt | 343.8 | 373.8 | 400.5 | 6. Bonds issued under Voluntary Disclosure Scheme | 39.5 | .. | .. |
| 3. **Balance : Net increase in Financial Liabilities** | **3676.5** | **3280.8** | **4186.8** | 7. **External debt** | **1817.6** | **1287.2** | **1423.1** |
| | | | | 7.1 PL 480 | | | |
| | | | | (a) Dollar Credit | 81.5 | 55.7 | .. |
| | | | | (b) Accounts under Indo-US Agreement, 1974 | (—)45.2 | (—)45.2 | (—)45.0 |
| | | | | 7.2 Deposits of special credits from Iran | 203.6 | 130.7 | 50.0 |
| | | | | 7.3 Oil Credits | 243.7 | 94.0 | 123.5 |
| | | | | 7.4 Others | 1334.0 | 1052.0 | 1294.6 |
| | | | | 8. Small Savings (net) | 392.8 | 410.6 | 425.0 |
| | | | | 9. State Provident Funds (net) | 221.8 | 178.9 | 255.6 |
| | | | | 10. Public Provident Fund (net) | 11.9 | 11.5 | 12.0 |
| | | | | 11. Deposits of Non-Government Provident Funds | 104.0 | 150.0 | 250.0 |
| | | | | 12. Special borrowings from RBI against compulsory deposits | .. | 480.0 | 130.0 |
| | | | | 13. Special borrowings from RBI against foreign exchange reserves | .. | .. | 800.0 |
| | | | | 14. Sales of Treasury Bills (net) | | | |
| | | | | 14.1 Special Treasury Bills | 227.3 | 55.6 | 212.3 |
| | | | | 14.2 Other Treasury Bills | 845.7 | (—)320.0 | 70.0 |
| | | | | 15. Miscellaneous Capital receipts (net) | (—)96.8 | 552.1 | 9.6 |
| **Total** | **4224.9** | **3929.5** | **4716.6** | 16. **Total** | **4224.9** | **3929.5** | **4716.6** |

## CENTRAL GOVERNMENT

*Account 6: Cash and Capital Reconciliation Account of Government Administration and Departmental Commercial Undertakings*

(Rs. crores)

| Outgoings | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget | Incomings | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|---|---|---|---|
| 1. Deficit on all transactions in commodities and services and transfers--Balancing item Account 3 | 452.6 | 917.7 | 768.1 | 5. Net increase in financial liabilities—Balancing item Account 5 | 3676.5 | 3280.8 | 4186.8 |
| 2. Net increase in financial assets—Balancing item Account 4 | 2744.3 | 3108.1 | 3420.4 | 6. Decrease in cash balance | .. | 745.0 | 1.7 |
| 3. Increase in Cash balance | 479.6 | .. | .. | | | | |
| 4. **Total** | **3676.5** | **4025.8** | **4188.5** | 7. **Total** | **3676.5** | **4025.8** | **4188.5** |

## II—ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION

15. Based on the data in the budget for 1977-78 a cross classification of the Central Government expenditure by both economic and functional categories has been given in the three statements at the end of this section. The following paragraphs provide a brief summary of the findings of the functional classification.

*Total Expenditure*

16. Of the total expenditure budgeted for 1977-78 the provision for social and economic services which covers broadly the total development outlays of the Central Government is estimated at Rs. 8092 crores or 54.6 per cent of the total expenditure.

17. The expenditure on general services is estimated at Rs. 3667 crores for 1977-78 i.e. 25 per cent of the total expenditure. Under the scheme of functional classification adopted in this brochure, "general services" include, besides defence and civil expenditure, such items as capital outlays on administrative buildings, and non-plan grants and loans for natural calamities to States and Union Territories.

18. The unallocable items include statutory grants-in-aid to States, non-plan grants to Union Territories, food and other consumer subsidies, interest on public debt, pensions, aid to foreign countries and stockpiling of foodgrains which, however, has become insignificant with the transfer of procurement and distribution of foodgrains to Food Corporation of India. These unallocable expenditures, accounting for 21 per cent of the total expenditure in 1977-78 are estimated at Rs. 3067 crores as compared to the revised estimate of Rs. 2781 crores for 1976-77.

*Total Expenditure*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Social and Economic Services | **6473** | **7367** | **8092** |
| 2. **General Services** | **3344** | **3351** | **3667** |
| (i) Defence | 2360 | 2496 | 2637 |
| (ii) Consumption expenditure other than defence | 695 | 685 | 706 |
| (iii) Non-comsumption expenditure | 289 | 170 | 324 |
| 3. Unallocable | **2220** | **2781** | **3067** |
| 4. **Total Expenditure (1+2+3)** | **12037** | **13499** | **14826** |

*Consumption Expenditure*

19. The 1977-78 budget provision for consumption expenditure includes Rs. 2637 crores for defence, Rs. 706 crores for other general services and Rs. 517 crores for social and economic services. The table below gives a breakdown of the consumption expenditure budgeted for 1977-78, the revised estimates for 1976-77 and actuals for 1975-76.

*Consumption Expenditure*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Expenditure on general services | 3055 | 3181 | 3343 |
| (i) Defence | 2360 | 2496 | 2637 |
| (ii) Others | 695 | 685 | 706 |
| 2. Expenditure on social and economic services | 394 | 441 | 517 |
| 3. **Total Consumption expenditure (1+2)** | **3449** | **3622** | **3860** |

*Transfer Payments*

20. Of the total transfer payments estimated at Rs. 5211 crores for 1977-78, transfers intended for social and economic services account for 46 per cent, interest payments for 27 per cent, and statutory and non-developmental grants to States and Union Territories for another 12 per cent. The table below gives the details of this functional break-down.

*Transfer Payments*

(Rs. crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **I. Transfer for social and economic services (current and capital) of which :** | 1553 | 1999 | 2385 |
| 1. Grants to states for : | | | |
| (i) Drought Prone Area Programme | 39 | 34 | 50 |
| (ii) Construction of Rural Roads | .. | .. | 20 |
| (iii) Rural Water Supply Schemes | .. | .. | 40 |
| **2. Subsidy :** | | | |
| (i) Export promotion and marketing development scheme | 161 | 296 | 284 |
| (ii) Others | 59 | 156 | 267 |
| **3. Grants-in-aid to Small Farmers Development Agencies and Marginal Farmers and Agricultural Labourers** | 24 | 26 | 45 |
| **II. Other Transfers** | **2001** | **2539** | **2826** |
| (a) Current | 1935 | 2468 | 2751 |
| (i) Interest payment | 962 | 1211 | 1409 |
| (ii) Statutory and non-developmental grants to States and Union Territories | 561 | 566 | 641 |
| (iii) Food subsidy | 250 | 506 | 460 |
| (iv) Pensions to Freedom Fighters and their dependents | 24 | 25 | 32 |
| (v) Others | 138 | 160 | 209 |
| (b) Capital | 66 | 71 | 75 |
| **III. Total Transfers (I+II)** | **3554** | **4538** | **5211** |

*Capital Formation out of the Budgetary Resources*

21. Capital formation is estimated at Rs. 5709 crores for 1977-78 as compared to Rs. 5158 crores in 1976-77 and Rs. 4664 crores in 1975-76. The following table indicates a detailed functional allocation of the provision for capital formation for 1977-78 and the allocation in the two preceding years.

*Provision for Capital Formation*

(Rs. crores))

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| **1. Gross Fixed capital formation** | **950** | **1127** | **1313** |
| (i) Social Services | 50 | 67 | 93 |
| (ii) Economic Services | 877 | 1025 | 1205 |
| (a) Agriculture | 17 | 28 | 42 |
| (b) Industry | 167 | 207 | 222 |
| (c) Transport and Communications | 688 | 783 | 930 |
| (d) Others | 5 | 7 | 11 |
| (iii) General Services and unallocable items | 23 | 35 | 50 |
| **2. Changes in Inventories** | **255** | **70** | **(—)210** |
| **3. Financial Assistance** | **3459** | **3961** | **4571** |
| **A. Financial assistance to States and Union Territories** | **1433** | **1594** | **1925** |
| (i) Social and Economic Services | 1433 | 1594 | 1925 |
| (ii) General services and unallocable items | .. | .. | .. |
| **B. Financial assistance to non-departmental undertakings and other parties** | 2026 | 2367 | 2646 |
| (i) Social services | 21 | 39 | 47 |
| (ii) Economic Services | 2005 | 2328 | 2599 |
| (a) Agriculture | 270 | 234 | 299 |
| (b) Industry | 1512 | 1872 | 2083 |
| (c) Transport and communications | 216 | 213 | 206 |
| (d) Others | 7 | 9 | 11 |
| (iii) General services and unallocable items | .. | .. | .. |
| **4. Total Provision for capital formation (1+2+3)** | **4664** | **5158** | **5709** |

*Surplus of current revenues available for Financing Development*

22. The surplus of current revenues over the current non-developmental expenditure measures the contribution of current revenues towards financing the Government's developmental expenditure, both current and capital. This surplus is estimated at Rs. 3095 crores for 1977-78 and may be compared with the estimated surplus of Rs. 2473 crores for 1976-77 and Rs. 2468 crores for 1975-76. The table below sets forth the details :

*Surplus of the Central Government*

(Rs. Crores)

| | 1975-76 Accounts | 1976-77 Revised | 1977-78 Budget |
|---|---|---|---|
| 1. Total current revenues of Government administration | 7316 | 7731 | 8754 |
| 2. Non-Developmental Consumption Expenditure: General Services | 3055 | 3181 | 3343 |
| 3. Non-Developmental Current transfers | 1935 | 2468 | 2751 |
| (i) General Services | 19 | 26 | 26 |
| (ii) Unallocable | 1916 | 2442 | 2725 |
| 4. Surplus of the Government Administration (1—2—3) | 2326 | 2082 | 2660 |
| 5. Gross Savings of the Departmental undertakings | 142 | 391 | 435 |
| 6. **Total Surplus (4+5)** | **2468** | **2473** | **3095** |

ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION : 1975-76 (Accounts)

(Rs. crores)

| Economic ↓ / Functional → | General Services | | Social and Economic Services | | | | | | | | Unallocable | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Services other than Defence | Defence services | Education | Medical and public health | Other social services | Agriculture | Industry | Transport and communications | Other Economic Services | Block Grants and Loans | | |
| 1. *Consumption expenditure* | 695.3 | 2359.9 | 40.6 | 31.3 | 127.0 | 36.1 | 90.0 | 50.6 | 18.4 | .. | .. | 3449.2 |
| 2. *Transfer payments* | | | | | | | | | | | | |
| (i) Interest | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 962.0 | 962.0 |
| (ii) Grants | | | | | | | | | | | | |
| (a) To States and Union Territories | 15.7 | .. | 15.6 | 181.3 | 40.1 | 38.4 | 1.8 | 21.0 | 17.4 | 204.7 | 561.0 | 1097.0 |
| (b) To Local Authorities | 0.3 | .. | 7.0 | 0.7 | 3.6 | .. | .. | 8.0 | .. | .. | .. | 19.6 |
| (c) To Others | 1.7 | .. | 137.9 | 8.7 | 20.5 | 55.2 | 70.3 | 3.1 | 10.8 | .. | .. | 308.2 |
| (iii) Other current transfers | | | | | | | | | | | | |
| (a) Subsidies | 0.1 | .. | .. | 0.6 | 0.1 | 0.4 | 215.6 | 2.7 | 0.1 | .. | 250.1 | 469.7 |
| (b) Pensions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 114.6 | 114.6 |
| (c) Others | 0.7 | .. | 6.0 | 0.1 | 10.8 | .. | 0.3 | .. | 0.9 | .. | 27.8 | 46.6 |
| 3. *Gross Capital formation* | | | | | | | | | | | | |
| (i) Gross fixed capital formation | 23.2 | .. | 4.0 | 2.8 | 42.6 | 17.4 | 167.0 | 688.2 | 4.4 | .. | .. | 949.6 |
| (ii) Stocks | 5.7 | .. | 0.1 | 0.1 | 4.3 | 238.4 | 0.4 | 5.6 | 0.1 | .. | .. | 254.7 |
| 4. *Capital transfers* | | | | | | | | | | | | |
| (i) Grants for capital formation | | | | | | | | | | | | |
| (a) To States and Union Territories | .. | .. | .. | .. | 6.0 | 28.2 | 8.0 | 51.2 | 39.7 | 204.7 | .. | 337.8 |
| (b) To non-departmental commercial undertakings | .. | .. | .. | .. | .. | 0.9 | 76.5 | 5.5 | .. | .. | .. | 82.9 |
| (c) To Local authorities | .. | .. | .. | .. | .. | 2.9 | .. | 3.4 | .. | .. | .. | 6.3 |
| (d) To others | .. | .. | .. | .. | 1.8 | 31.8 | 9.0 | .. | .. | .. | .. | 42.6 |
| (ii) Other capital transfers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 66.1 | 66.1 |
| 5. *Investments in shares* | | | | | | | | | | | | |
| (i) Of Government Companies | | | | | | | | | | | | |
| (a) Financial concerns | .. | .. | .. | .. | 0.1 | 1.9 | 55.0 | .. | .. | .. | .. | 57.0 |
| (b) Others | .. | .. | .. | .. | 2.4 | 110.5 | 650.4 | 16.7 | 1.4 | .. | .. | 781.4 |
| (ii) Of other concerns | .. | .. | .. | .. | 0.1 | 5.9 | 7.1 | .. | 0.3 | .. | .. | 13.4 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6. *Loans for capital formation* | | | | | | | | | | | | |
| (i) To States and Union Territories . | .. | .. | .. | .. | 46.2 | 16.5 | 15.7 | 27.3 | 252.3 | 737.5 | .. | 1095.5 |
| (ii) To non-departmental commercial undertakings . . . . . | | | | | | | | | | | | |
| (a) Financial concerns . . . | .. | .. | .. | .. | .. | 107.7 | 7.4 | 75.2 | 2.1 | .. | .. | 192.4 |
| (b) Others . . . . . | .. | .. | .. | 0.7 | .. | 5.5 | 682.1 | 32.8 | 3.4 | .. | .. | 724.5 |
| (iii) To Local Authorities . . . | .. | .. | .. | .. | 3.0 | 1.3 | 20.2 | 82.7 | .. | .. | .. | 107.2 |
| (iv) To others . . . . . | .. | .. | 0.2 | .. | 13.1 | 1.2 | 3.1 | .. | 0.3 | .. | .. | 17.9 |
| 7. *Other Loans* | | | | | | | | | | | | |
| (i) To States and Union Territories . | 3.8 | .. | 2.8 | .. | 0.4 | 110.0 | 4.7 | 10.3 | 7.1 | .. | 3.2 | 142.3 |
| (ii) To non-departmental commercial undertakings . . . . . | .. | .. | .. | .. | 1.3 | .. | 194.8 | .. | .. | .. | .. | 196.1 |
| (iii) To Foreign Governments . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 235.7 | 235.7 |
| (iv) To Local Authorities . . . | .. | .. | .. | .. | .. | .. | .. | 1.0 | .. | .. | .. | 1.0 |
| (v) To others . . . . . | 8.3 | .. | 1.0 | .. | 18.8 | 3.8 | 3.6 | .. | 0.5 | .. | .. | 36.0 |
| 8. *Subscription to International Financial Organisations* . . . . . | 227.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 227.2 |
| 9. *Net purchase of domestic Gold and Silver* . | 2.0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2.0 |
| **Total** . . . . . | **984.0** | **2359.9** | **215.2** | **226.3** | **342.2** | **814.0** | **2283.0** | **1085.3** | **359.2** | **1146.9** | **2220.5** | **12036.5** |

## ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION 1976-77 (R.E.)

(Rs. crores)

| Economic ↓ / Functional → | General Services | | Social and Economic Services | | | | | | | | Unallocable | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Services other than Defence | Defence services | Education | Medical and public health | Other social Services | Agriculture | Industry | Transport and Communications | Other Economic Services | Block Grants and Loans | | |
| 1. *Consumption expenditure* | 685.3 | 2495.7 | 42.5 | 37.5 | 146.2 | 39.0 | 101.1 | 52.7 | 21.8 | .. | .. | 3621.8 |
| 2. *Transfer payments* | | | | | | | | | | | | |
| (i) Interest | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1210.9 | 1210.9 |
| (ii) Grants | | | | | | | | | | | | |
| (a) To States and Union Territories | 21.8 | .. | 19.6 | 193.3 | 29.6 | 114.1 | 7.6 | 17.6 | 11.6 | 256.0 | 566.2 | 1237.4 |
| (b) To Local Authorities | 0.1 | .. | 11.5 | 0.9 | 3.4 | .. | .. | 6.5 | .. | .. | .. | 22.4 |
| (c) To others | 2.0 | .. | 157.3 | 12.0 | 22.6 | 68.1 | 74.2 | 3.7 | 16.3 | .. | .. | 356.2 |
| (iii) Other current transfers | | | | | | | | | | | | |
| (a) Subsidies | 0.3 | .. | .. | 3.1 | 1.2 | 60.5 | 381.4 | 5.7 | 0.1 | .. | 514.1 | 966.4 |
| (b) Pensions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 123.3 | 123.3 |
| (c) Others | 1.7 | .. | 7.0 | 1.2 | 19.1 | .. | 0.3 | .. | 0.7 | .. | 27.7 | 57.7 |
| 3. *Gross Capital formation* | | | | | | | | | | | | |
| (i) Gross fixed capital formation | 35.2 | .. | 5.8 | 5.8 | 55.9 | 27.9 | 206.6 | 782.8 | 7.1 | .. | .. | 1127.1 |
| (ii) Stocks | 14.0 | .. | (—)0.2 | (—)0.2 | (—)1.1 | 65.3 | 17.3 | (—)25.1 | (—)0.2 | .. | .. | 69.8 |
| 4. *Capital transfers* | | | | | | | | | | | | |
| (i) Grants for capital formation | | | | | | | | | | | | |
| (a) To States and Union Territories | .. | .. | .. | .. | 5.7 | 35.2 | 12.5 | 38.4 | 33.7 | 255.9 | .. | 381.4 |
| (b) To non-departmental commercial undertakings | .. | .. | .. | .. | .. | 1.3 | 49.5 | 8.2 | .. | .. | .. | 59.0 |
| (c) To Local authorities | .. | .. | .. | .. | 0.5 | 4.5 | .. | 3.7 | .. | .. | .. | 8.7 |
| (d) To others | .. | .. | .. | .. | 2.0 | 28.8 | 13.3 | .. | .. | .. | .. | 44.1 |
| (ii) Other Capital transfers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 70.7 | 70.7 |
| 5. *Investments in shares* | | | | | | | | | | | | |
| (i) of Government Companies | | | | | | | | | | | | |
| (a) Financial concerns | .. | .. | .. | .. | 0.4 | 4.4 | 5.2 | .. | .. | .. | .. | 10.0 |
| (b) Others | .. | .. | .. | .. | 4.1 | 23.1 | 856.8 | 16.5 | 0.8 | .. | .. | 901.3 |
| (ii) Of other concerns | .. | .. | .. | .. | 0.3 | 10.0 | 13.1 | .. | 0.5 | .. | .. | 23.9 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6. *Loans for Capital formation* | | | | | | | | | | | | |
| (i) To States and Union Territories . | 0.6 | .. | 0.1 | .. | 45.9 | 27.6 | 16.2 | 13.1 | 287.3 | 821.3 | .. | 1212.1 |
| (ii) To non-departmental commercial undertakings | | | | | | | | | | | | |
| (a) Financial concerns . . . . | .. | .. | .. | .. | .. | 155.2 | 7.8 | 87.5 | 3.5 | .. | .. | 254.0 |
| (b) Others . . . . . | .. | .. | .. | 0.1 | .. | 4.9 | 900.5 | 29.0 | 2.7 | .. | .. | 937.2 |
| (iii) To Local Authorities . . . | .. | .. | .. | .. | 14.0 | 2.3 | 14.2 | 67.5 | .. | .. | .. | 98.0 |
| (iv) To others . . . . . | .. | .. | 0.2 | .. | 16.9 | 0.2 | 13.1 | .. | 1.0 | .. | .. | 31.4 |
| 7. *Other Loans* | | | | | | | | | | | | |
| (i) To States and Union Territories . | 20.0 | .. | 3.3 | .. | 0.5 | 96.5 | 6.3 | 1.5 | 2.5 | .. | 10.7 | 141.3 |
| (ii) To non-departmental commercial undertakings . . . . . | .. | .. | .. | .. | 0.2 | 0.3 | 110.8 | .. | 7.5 | .. | .. | 118.8 |
| (iii) To Foreign Governments . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 257.7 | 257.7 |
| (iv) To Local Authorities . . . | .. | .. | .. | .. | .. | .. | .. | 0.5 | .. | .. | .. | 0.5 |
| (v) To others . . . . . | 10.9 | .. | 1.1 | .. | 54.2 | 3.5 | 23.3 | .. | 0.2 | .. | .. | 93.2 |
| 8. *Subscription to International Financial Organisations* . . . . . | 61.1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 61.1 |
| 9. *Net purchase of Domestic Gold and Silver* | 1.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1.9 |
| **Total** . . . . . | **854.9** | **2495.7** | **248.2** | **253.7** | **421.6** | **772.7** | **2831.1** | **1109.8** | **397.1** | **1333.2** | **2781.3** | **13499.3** |

## ECONOMIC-CUM-FUNCTIONAL CLASSIFICATION : 1977-78 (BE)

(Rs. Crores)

| Economic ↓ / Functional → | General Services | | Social and Economic Services | | | | | | | | Unallocable | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Services other than Defence | Defence services | Education | Medical and public health | Other social services | Agriculture | Industry | Transport and communications | Other Economic Services | Block grants and loans | | |
| 1. *Consumption expenditure* | 706.4 | 2637.4 | 45.8 | 46.7 | 154.8 | 59.6 | 128.2 | 53.5 | 27.6 | .. | .. | 3860.6 |
| 2. *Transfer payments* | | | | | | | | | | | | |
| (i) Interest | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1408.9 | 1408.9 |
| (ii) Grants | | | | | | | | | | | | |
| (a) To States and Union Territories | 20.7 | .. | 23.9 | 150.1 | 35.9 | 76.5 | 13.4 | 20.0 | 18.4 | 307.0 | 641.4 | 1307.3 |
| (b) To Local Authorities | 0.1 | .. | 10.3 | 1.4 | 3.5 | .. | .. | 6.6 | .. | .. | .. | 21.9 |
| (c) To Others | 1.9 | .. | 174.9 | 13.9 | 28.5 | 85.7 | 97.9 | 3.3 | 23.6 | .. | .. | 429.7 |
| (iii) Other current transfers | | | | | | | | | | | | |
| (a) Subsidies | 0.5 | .. | .. | 1.4 | 1.6 | 100.9 | 446.9 | 0.4 | 0.1 | .. | 509.5 | 1061.3 |
| (b) Pensions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 128.8 | 128.8 |
| (c) Others | 2.1 | .. | 8.0 | 0.4 | 23.6 | .. | 1.4 | .. | 0.5 | .. | 36.5 | 72.5 |
| 3. *Gross Capital formation* | | | | | | | | | | | | |
| (i) Gross fixed capital formation | 50.5 | .. | 6.1 | 7.9 | 78.7 | 42.1 | 221.9 | 929.8 | 10.5 | .. | .. | 1347.5 |
| (ii) Stocks | 5.3 | .. | (−)0.1 | (−)0.1 | 1.5 | (−)257.7 | 26.4 | 14.7 | .. | .. | .. | (−)210.0 |
| 4. *Capital transfers* | | | | | | | | | | | | |
| (i) Grants for capital formation | | | | | | | | | | | | |
| (a) To States and Union Territories | .. | .. | .. | .. | 47.7 | 71.8 | 14.3 | 56.7 | 52.8 | 307.0 | .. | 550.3 |
| (b) To non-departmental commercial undertakings | .. | .. | .. | .. | .. | 1.6 | 63.0 | 8.5 | .. | .. | .. | 73.1 |
| (c) To Local authorities | .. | .. | .. | .. | 0.5 | 5.5 | .. | 4.5 | .. | .. | .. | 10.5 |
| (d) To others | .. | .. | .. | .. | 4.6 | 49.4 | 17.0 | .. | .. | .. | .. | 71.0 |
| (ii) Other Capital transfers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 75.4 | 75.4 |
| 5. *Investments in shares* | | | | | | | | | | | | |
| (i) Of Government Companies | | | | | | | | | | | | |
| (a) Financial concerns | .. | .. | .. | .. | 0.6 | 1.3 | 17.1 | .. | .. | .. | .. | 19.0 |
| (b) Others | .. | .. | .. | .. | 3.6 | 27.5 | 1119.7 | 18.1 | 1.1 | .. | .. | 1170.0 |
| (ii) Of other concerns | .. | .. | .. | | 0.2 | 17.5 | 6.1 | .. | 0.7 | .. | .. | 24.5 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6. *Loans for capital formation* | | | | | | | | | | | | |
| (i) To States and Union Territories . | 0.9 | .. | 0.1 | .. | 63.3 | 33.6 | 23.7 | 12.0 | 292.5 | 948.7 | .. | 1374.8 |
| (ii) To non-departmental commercial undertakings | | | | | | | | | | | | |
| (a) Financial concerns . . . | .. | .. | .. | .. | .. | 178.5 | 6.5 | 84.0 | 4.2 | .. | .. | 273.2 |
| (b) Others . . . . . | .. | .. | .. | 0.1 | .. | 15.6 | 835.2 | 34.9 | 2.9 | .. | .. | 888.7 |
| (iii) To Local Authorities . . . | .. | .. | .. | .. | 14.6 | 2.2 | 17.3 | 55.6 | .. | .. | .. | 89.7 |
| (iv) To others . . . . . | .. | .. | 0.5 | .. | 22.6 | 0.2 | 1.4 | .. | 2.2 | .. | .. | 26.9 |
| 7. *Other Loans* | | | | | | | | | | | | |
| (i) To States and Union Territories . | 6.5 | .. | 3.3 | .. | 1.1 | 75.0 | 18.6 | .. | 3.0 | .. | 14.5 | 122.0 |
| (ii) To non-departmental commercial undertakings . . . . . | .. | .. | .. | .. | 1.1 | 0.3 | 90.7 | 4.8 | .. | .. | .. | 96.9 |
| (iii) To Foreign Governments . . . | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 252.2 | 252.2 |
| (iv) To Local Authorities . . . | .. | .. | .. | .. | .. | .. | .. | 1.0 | .. | .. | .. | 1.0 |
| (v) To others . . . . . | 11.3 | .. | 1.1 | .. | 28.0 | 4.1 | 10.1 | .. | 0.4 | .. | .. | 55.0 |
| 8. *Subscription to International Financial Organisations* . . . . . | 221.4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 221.4 |
| 9. *Net purchase of Domestic Gold & Silver* . | 2.0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2.0 |
| **TOTAL** . . . . . | **1029.6** | **2637.4** | **273.9** | **221.8** | **516.0** | **591.2** | **3176.8** | **1308.4** | **440.5** | **1562.7** | **3067.2** | **14825.5** |

## APPENDIX

Notes on definition of items in the Economic-cum-Functional classification of the Central Government Budget

### *A. Economic Classification*

The framework of economic classification presented in this brochure is based on the delineation of Central Government transactions in a set of six accounts. The following is briefly a description of the derivation of items in each of these accounts.

*Account 1 : Transactions in commodities and services and transfers : Current Account of Government Administration.*

This account is concerned, on the expenditure side, with the Government's consumption expenditure and current transfer payments; on receipt side, it indicates tax receipts, income from Government property and enterprises and fees and miscellaneous receipts. The surplus arising out of the excess of current revenue over expenditure on consumption and current transfer payments denotes the saving of the Central Government administration and together with savings of the commercial undertakings constitutes the saving of the Central Government available for capital formation.

*Item 1 : Consumption Expenditure :* The Government's consumption expenditure comprises wages and salaries paid to employees and current expenditure incurred on purchases of commodities and services. This indicates the value of the available supplies of goods and factors drawn into the Government's current use, for developmental as well as non-developmental purposes.

*Item 1.1 : Wages and Salaries* : Denote the estimates of income generated in the form of wages and salaries paid by the Central Government. Besides actual payments by the civil departments in the form of pay of officers and staff, allowances (including dearness allowance and city compensatory allowance but excluding travelling allowances) and honoraria, this item includes wages and salaries of the defence personnel including kit and clothing allowance and foodgrains provided to defence personnel, wages and salaries component of defence capital outlay and of 'repairs and maintenance' and also wage payments to casual labour employed by administrative departments. In estimating the wages and salaries component of defence capital outlay, one-third of the works expenditure is treated as wages and salaries and two-thirds as purchase of commodities and services. The expenditure under 'repairs and maintenance' as well as under 'lump sum provision' has been allocated in the ratio of 50 : 50 between wages and salaries and purchase of commodities and services since the required break-up is not available.

*Item 1.2 : Commodities and Services* : Include expenditures under the head 'other charges'. 'Lump sum provisions' in the budget have been broken down into expenditure on commodities and services and wages and salaries in the ratio of 50 : 50. Contributions to the U.N. and similar payments to other international organisations are treated as purchases of services. Also in conformity with the accepted procedure of national income estimation, defence capital outlay has been treated as current expenditure. Except for one-third of the works expenditure which is treated as wages and salaries, the rest of capital outlay on defence appears here.

*Item 2 : Transfer Payments* : These expenditures do not involve direct demand on goods and services; they are of the nature of mere transfers intended to add to incomes of others. In the present analysis, a distinction has been drawn between current transfers and capital transfers on the hypothesis that while current transfers supplement the income accounts of recipients, capital transfers are intended to assist capital expenditure. Current transfers alone appear here : these comprise interest payments, current grants to States, Union Territories, local authorities and non-profit making institutions, subsidies, pensions and transfer payments to others.

*Item 2.1 : Interest Payments* on the national debt are sometimes treated as a deduction from the current (transfer) receipts of Government, but these payments have been shown here on a gross basis. Interest comprises interest on the national debt excluding interest charged to departmental commercial undertakings. Interest charged to departmental commercial undertakings appear in Account 2, the current account of these undertakings.

*Item 2.2 : Grants include statutory grants,* as well as all other non-plan and plan grants to States and Union Territories excepting those which are intended to assist capital formation (e.g. grants for rural works, soil conservation, forests, minor irrigation etc.). The expenditure on rehabilitation of displaced persons routed through State Governments and Union Territories also appears here. Starting with the Fourth Plan, the Central assistance to States and Union Territories is being given in the form of block grants and block loans; in this analysis, block grants have been allocated between current and capital grants in the ratio of 50 : 50. In 1976-77, some of the loans advanced to Himachal Pradesh, Manipur & Tripura were converted into grants-in-aid. Such grants have been ignored, with corresponding adjustments having been made under repayment of loans by States in Account 4. The sub-item 'grants to others' comprises grants mainly to institutions and these include grants to public sector institutions like Council of Scientific and Industrial Research, Indian Council of Agricultural Research, and University Grants Commission.

*Item* 2.3 : *Other current transfers* include subsidies, pensions—civil and defence—and other current transfers to individuals like scholarships, stipends, prizes, famine and other relief payments. This item also includes relief expenditure (i.e. other than that routed through State Governments and Union Territories) incurred directly on displaced persons. Pension payments have been treated in the present classification as a transfer payment. While an alternative treatment of pensions as deferred pay is possible, the treatment of pensions as transfers is simpler and justifiable on the ground that no increase in current output accrues to the economy from retired personnel receiving pensions.

*Item* 6 : The distinction between transfer receipts (i.e. taxes) of Government on current and capital account-like the distinction between transfer payments on current and capital account—rests on the hypothesis that Government's current transfer receipts constitute payments out of income, while capital receipts constitute payments out of capital. Based on this distinction, estate duty and gift tax are treated as capital receipts and do not appear here.

Tax receipts shown here are net of the States' share and taxes transferred to local authorities.

Taxes on income and wealth include income tax, corporation tax, wealth tax, expenditure tax, land revenue (in respect of Union Territories) and tax on interest receipts of scheduled commercial banks. Taxes on commodities and transactions include Union excise duties (excluding State's share), customs duties, cess on indigenous crude and tax on foreign travel and also sales tax, registration fees, stamp duties etc. (in respect of Union Territories).

*Item* 7 : *Income from property and enterprises* : This item includes profits of departmental and non-departmental commercial undertakings transferred to administration as well as profits of the Reserve Bank of India. Interest receipts included here are mainly from States and Union Territories and non-departmental commercial undertakings. Interest received from departmental commercial undertakings is omitted since interest charged to these undertakings is an item of expenditure in Account 2 and not Account 1. 'Others' include rental income, receipts from public works, profits on sugar exports and discount on crude oil payable by Oil India Ltd.

*Item* 8 : *Fees and miscellaneous receipts* : These include administrative receipts of Government departments for services rendered for a fee not organised on a commercial basis.

*Account 2 : Transactions in commodities and services and transfers : Current Account of Departmental Commercial Undertakings.*

The operation of departmental commercial undertakings which figure in the budget, are of the nature of entrepreneurial activities of the Government. Current expenditure of these undertakings like working expenses of productive enterprises constitute intermediate expenditures that enter into the prices of goods and services as they are sold to other sectors of the economy. Therefore, they are different in character from final outlays by administrative departments. Likewise, sale proceeds of commercial undertakings are different from the receipts (e.g. taxes) of purely administrative departments which have no income of their own and draw upon incomes of other sectors to meet their expenditures. This account, therefore, sets out what is generally known as the profit-and-loss account of departmental commercial undertakings and is different in character from Account 1.

The transactions of Government enterprises run as independent companies or corporations such as the Hindustan Steel, Fertiliser Corporation etc. are not included in this Account, as the economic classification presented here pertains to the magnitudes in the Demands for Grants and the Budget. This account is, therefore, concerned only with those commercial undertakings which are run departmentally and include Railways, Posts and Telegraphs, Opium factories, and Alkaloid works, Overseas Communications Services, Transport Schemes, Power Projects, including Atomic Power Stations, Forests, and Delhi Milk Scheme. However, an important major change introduced since 1972-73 Classification has been to bring in the manufacturing activity of the Railway Workshops and production units (Chittaranjan Locomotive Works, Diesel Locomotive Works and Integral Coach Factory). With effect from 1977-78, the working of the Defence Services Canteen Stores Department has also been included as its transactions now form part of the general Budget following the recommendations of the Public Accounts Committee.

It is important to note here that the list of departmental commercial undertakings as given above does not exhaust the activities of a commercial or semi-commercial nature, undertaken by the Central Government. It is technically possible to treat activities like those of All-India Radio, the Publication Division of the Ministry of Information and Broadcasting, Currency Note Press and Security Press as commercial activities of the Government. This has not been done here either because the bulk of the sale of their services is not on a commercial basis or because the sale is mainly to Government Departments.

The items in this account are self-explanatory. The expenditure side of the operating account of departmental commercial undertakings spells out compensation to employees (i.e. wages and salaries), pension payments, purchases of raw materials etc. (i.e. commodities and services), exenditure on repairs and maintenance, interest charged to these undertakings and provision for depreciation. The receipt side shows their gross sale proceeds and the interest receipts on their outstanding balances in various funds. A part of the surplus emerging out of this is transferred to the current account of Government administration (Account 1) as undertakings' contribution and the balance appears as retained profits.

These retained profits together with the saving of the Government administration and depreciation provision of departmental undertakings constitute total gross Government savings, available for gross capital formation.

*Account* 3 : *Transactions in commodities and services, and transfers : Capital Account of Government Administration and Departmental Commercial Undertakings (combined).*

This account is concerned with the total capital outlay representing physical asset formation by administration and departmental commercial undertakings and capital transfers. A distinction between administration and departmental commercial undertakings in respect of capital expenditure is not very meaningful for the reason that the entire expenditure on capital formation is a final expenditure which is a charge on the national product and for which Government has to find resources either from its own savings or by drawing on private savings.

The physical asset formation by Government has been shown in terms of gross and net asset formation (excluding the renewal and replacement expenditure of departmental commercial undertakings) and net increase in inventories. A breakdown of capital transfers has also been indicated. The deficit on all transactions in commodities and services and transfers is shown as a balancing item in Account 3 and this measures the change in Government's net indebtedness to the rest of the economy.

*Item* 1.1 : *Building and other construction* include all buildings for residential, office and other purposes, road construction, works of railways and posts and telegraphs, power and other capital projects. The expenditure financed out of the depreciation funds of the commercial undertakings has been treated as 'renewals and replacements' and the rest as 'new outlay'.

*Item* 1.2 : *Machinery and equipment* include expenditure incurred on the purchase of various types of machinery and equipments including machinery obtained under foreign aid. The expenditure shown against 'renewals and replacements' refers to expenditure financed out of the depreciation funds of the departmental commercial undertakings. The entire expenditure on machinery and equipment as well as on construction by the Government administration therefore appears as 'new outlay', since no provision for depreciation of these assets is made in the budget.

*Item* 2 : *Increase in inventories* : The net increase or decrease in stores needed for construction work and inventories of departmental commercial undertakings and administrative departments is shown separately from changes in stocks of foodgrains and fertilisers held by the Government for policy reasons. However, procurement of foodgrains, both indigenous and imported is now made by Food Corporation of India and stock figures given here reflect mainly food gifts received and net impact of fertiliser transactions.

*Item* 3.1 : *Grants for Capital Formation* : Capital grants to States and Union Territories include one-half of block grants given as central assistance for plan schemes, as well as such grants in the revenue budget as are intended to assist capital formation (e.g. rural works). Grants to non-departmental commercial undertakings include capital assistance (other than by way of loans, to autonomous corporations like the Oil and Natural Gas Commission). Grants to others include part of grants to public sector institutions like Council of Scientific and Industrial Research and Institutes of Technology, treated as intended for purchase of equipment and for construction.

*Item* 3.3 : This item includes grants to foreign countries. The rationale of treating these grants as capital rather than current transfer is that they involve transfer of savings for economic reconstruction and development outside the country.

*Items 5 and 6* : Receipts available for capital formation consist of gross savings on current account brought over from Accounts 1 and 2, gift tax and estate duty, and receipts of foreign grant and other capital receipts. Foreign grants include both cash grants and commodity grants received from other countries. Other capital receipts include sale proceeds of evacuee property and proceeds from sale of land. The sale of other physical assets has been netted against outlay on buildings and other construction.

*Account* 4 : *Changes in financial assets : Capital Account of Government Administration and Departmental Commercial Undertakings.*

Account 4 is concerned with transactions in financial assets i.e. investment in share capital of industrial and commercial concerns and loans and advances granted to the rest of the economy. Loans have been allocated between those meant for capital formation and those for other purposes. Investments in share and loans for capital formation as shown in Account 4 indicate the extent to which the Central Government promotes capital formation in the rest of the economy through financial assistance in addition to the capital formation directly undertaken by it. The balancing item of Account 4, representing net outlay on financial investments and loans of the Central Government together with the deficit in Account 3 represents the total requirements of finance to be met out of net domestic and net foreign borrowing and by the deficit financing.

*Item* 1 : *Investments in share of Government Concerns* denote investments in the share capital of such non-departmental commercial undertakings of the Government, in which the Central Government ownership is more than 50 per cent. Acquisition of shares as a result of nationalisation of banks, general insurance etc., is also treated as investment. All other concerns whether in the private, co-operative or public sector have been treated as 'others'. In the case of Government concerns, a distinction has been drawn between financial concerns and non-financial concerns.

*Item* 2 : *Loans for capital formation* include loans given for the creation of capital assets and comprise loans to States, local authorities, non-departmental commercial undertakings, and others. Loans to States out of small savings have been treated as loans for capital formation. Only plan loans given to non-departmental commercial undertakings have been taken as loans for capital formation. Loans for

capital formation to others include loans to private industrial undertakings, cooperative housing societies and house-building loans to Government employees.

*Item 3 : 'Other loans'* to State Governments and Union Territories include ways and means advances, short-term agricultural loans, loans for natural calamities and special loans for meeting non-plan gaps. 'Other loans' to non-departmental commercial undertakings include non-plan loans given for meeting their losses and also for the repayment of past loans. Since the entire ways and means advances to States are recovered within the same financial year, it has been decided to ignore both the disbursements and the receipts under this head with effect from 1975-76. Moreover, from 1975-76 (RE) onwards, the details of renewals of past loans in respect of non-departmental commercial undertakings became available, and, therefore, these have been excluded both from the outgoings and the incomings. Loans to foreign Governments also include technical credits to countries having rupee payment agreements. Loans to others include conveyance as well as relief (e.g. cyclone) loans to Government employees.

*Item 4 :* This includes subscription to IMF, IBRD, IDA and ADB.

*Item 5 :* This represents net purchase, at the IMF price, of gold from Bharat and Hatti Gold Mines.

*Item 7 :* Repayments by others include loan repayments by public undertakings. It may be noted that short-term agricultural loans in respect of States and foreign technical credit in respect of others are supposed to be repaid in the course of the same year and therefore appear as items of receipts as well as of expenditure.

*Account 5 : Changes in financial liabilities : Capital Accounts of Government Administration and Departmental Commercial Undertakings.*

This represents the borrowing account of the Central Government, and is concerned with the provision of finance for meeting the deficits emerging from Account 3 and 4. Incomings detail gross market borrowing, gross borrowing from abroad, net accretions to small savings, provident funds, deposits of non-government provident funds, special borrowings from the R.B.I. against compulsory deposits as well as foreign exchange reserves and miscellaneous capital receipts (net). Other borrowing from the Reserve Bank is the main element in the sale of 'other treasury bills' (item 14.2); net sales of treasury bills are shown after adjusting for funding operations. The net sale of special treasury bills (item 14.1) denotes the result of transactions in the issue of non-negotiable non-interest bearing securities from subscriptions to IMF, IBRD, IDA and ADB and their encashment.

The outgoings on this account include repayments on account of market borrowings (item 1) and foreign loans (item 2). The balance emerging from this Account represents the net increase in financial liabilities and together with adjustment in cash balances is equivalent to the sum of balancing items in Accounts 3 and 4.

*Account 6 : Cash and Capital Reconciliation Account of Government Administration and Departmental Commercial Undertakings.*

This is the reconciliation account summing up the net position in respect of Accounts 3, 4 and 5 and showing the effect of all transactions of the Central Government on its cash position. The net variation in the cash balance read with net sales of treasury bills (other than special treasury bills) in Account 5 provide a conventional measure of the Central Government's budgetary deficit. The derivation of deficit financing in an economically more meaningful sense, however, calls for further adjustments; sales of treasury bills to parties other than the Reserve Bank of India have to be excluded and the Reserve Bank's support to market borrowings included in the computation of this deficit.

### *B. Functional Classification*

A functional classification is designed to group the main items of Government expenditures in terms of broad purposes to be served, i.e. defence, administration, health, education, economic services etc. The object of the classification adopted in this brochure, however, is not to introduce some refinements in the functional grouping of Government expenditures as may be already existing in the budget documents, but rather it is to attempt a reclassification by functions in conjunction with an economic classification in order to increase the significance of the magnitudes emerging from the latter.

It is also noteworthy that the scheme of functional classification relates essentially to expenditures and does not apply to receipts. The total outlay of the Central Government to which it applies is made up of the current expenditure in Account 1, capital expenditure in Account 3 and financial investments and loans and advances in Account 4 of the Economic Classification. These three accounts show expenditures which can be related to specific purposes to be served by Government policies. The same cannot be said of the current expenditure of departmental commercial undertakings (as shown in Account 2 of the Economic Classification) although capital formation by these undertakings is included in the functional classification.

The expenditure of the Central Government have been grouped into four main categories :

1. General Services.
2. Social Services.
3. Economic Services.
4. Unallocable.

Category 1 relates to General services and covers both civil and defence. These expenditures are incurred for the provision of the basic administrative structure of the nation; thus expenses on general

administration, tax collection, police, currency and mint, conduct of external relations, defence and the non-plan provision against natural calamities are shown under this category. It may be noted that the administrative expenditures concerned with the direction and superintendence of the various social and economic activities appear under the relevant functional heads. Where more than one activity is involved (e.g., public works) an attempt has been made to apportion, to the extent possible, the administrative overheads to the various activities.

Category 2 relates to social services and is concerned with the provision of basic social amenities to the community. Expenditures on education, medical and public health and other social services are included here. Education covers both general and technical education (e.g. engineering and medical colleges) and also basic research. However, in service training and applied research have been allocated to the activities concerned. For instance, both atomic and industrial research appear under Industry. The sub-group 'medical and Public health' also covers family welfare programmes. The sub-group 'other social services' includes housing, labour welfare and other social welfare schemes, museums, archaeology, public libraries and also expenditures connected with broadcasting and other publicity media. Expenditures provided in the budget for various programmes of employment are also included here. This sub-group also covers such expenditures as the lump-sum provision made in the budget for primary education, slum improvement, rural water supply and rural home sites. The expenditure on nutrition programme for children is also shown here. The relief expenditure for displaced persons are included here.

Category 3 comprises provision for economic services and includes all such expenditures as promote, directly or indirectly, productive activity within the economy. Further sub-division into agriculture, industry, transport and communications and 'other economic services' is done according to the type of economic activity. Agriculture includes irrigation, animal husbandry, fisheries, forestry, cooperation and community development. Industry broadly covers both large, small scale and village industries, power development, exploitation of mineral resources and trade and export promotion. Transport and communications include Railways, Posts and Telegraphs, ports, shipping, civil aviation etc. 'Other economic roads, services' is a residual category which includes items like outlays on multipurpose projects, and States' share in small savings. The block grants and loans granted by the Centre to the States for plan assistance although shown separately, also belong to the same category. All these expenditures are such as are concerned with more than one type of economic activity.

Finally, there are certain types of expenditure which cannot be related to specific purposes and have been grouped under the category 'unallocable'. The main types of expenditure, included here are interest payments, pensions, subsidies on food, edible oils and controlled cloth and such transfers to the State Governments as statutory grants-in-aid, and special loans. While consumption subsidies have been treated as unallocable, other subsidies such as subsidies for fertilisers, cotton and exports have been allocated to the relevant functional categories. The unallocable category also includes transfers to foreign countries e.g. grants to Nepal and Bhutan, technical credits and other loans to foreign countries. As regards contributions to international organisations, it may be noted, that while contributions to such organisations as World Health Organisation and Food and Agricultural Organisation of the United Nations appear under the respective functional heads (viz. health and agriculture), contribution to the United Nations and also subscription to IMF, IBRD etc. are shown under General Services.

In the cross classification of the Central Government expenditure by economic categories and by functions, as presented in this brochure columns correspond to the functional categories and rows indicate their economic character, as derived from the Economic Classification. Thus reading along columns one may find out the breakdown of each functional category under economic heads; for instance, it would show as to how much of the total expenditure on education is in the form of direct current expenditure, how much in the form of grants and loans and how much in the form of capital formation i.e. construction of school buildings etc. Similarly, reading along rows, one may find out as to how much of the expenditure on consumption or capital formation is for administrative services and how much for building up social and economic potential. The cross-classification thus shows the total expenditure of the Central Government as broken down into consumption, gross capital formation, current and capital transfers and financial investments and loans and advances and as related to their broad administrative, social and economic purposes.

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# Key to Budget Documents, 1977-78

GOVERNMENT OF INDIA

# KEY

TO THE

# BUDGET DOCUMENTS

**1977-78**

(June, 1977)

109-110

# KEY TO THE BUDGET DOCUMENTS 1977-78 (JUNE 1977)

## Budget Statement

Under article 112 of the Constitution a statement of estimated receipts and expenditure of the Government of India has to be laid before Parliament in respect of every financial year which runs from 1st April to 31st March. This annual financial statement titled Budget of the Central Government is the main Budget document and is commonly referred to as the Budget Statement. The Budget Statement shows the receipts and payments of Government under the three parts in which Government accounts are kept : (i) Consolidated Fund, (ii) Contingency Fund, (iii) Public Account.

2. All revenues realised by Government, loans raised and also receipts by way of repayments of loans granted by Government form the Consolidated Fund. All expenditure of Government is incurred from the Consolidated Fund and no amount can be withdrawn from the Fund without authorisation from Parliament.

3. Occasions may arise when Government may have to meet urgent unforeseen expenditure pending authorisation from Parliament. The Contingency Fund is an imprest placed at the disposal of the President to incur such expenditure. Parliamentary approval for such expenditure and the withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained and the amount spent from Contingency Fund is recouped to the Fund. The corpus of the Fund authorised by the Parliament at present is Rs. 50 crores.

4. Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government account—in respect of which Government acts more as a banker, for example, transactions relating to Provident Funds, Small Savings Collections, other deposits etc. The moneys thus received are kept in the Public Account and the connected disbursements are also made therefrom. Generally speaking, Public Account funds do not belong to Government and have to be paid back some time or the other to the persons and authorities who deposited them. Parliamentary authorisation for payments from the Public Account is, therefore, not required. In a few cases a part of the revenue of Government is set apart in separate funds for expenditure on specific objects like coal mines labour welfare, replacement of depreciated assets of commercial undertaking etc. These amounts are withdrawn from the Consolidated Fund with the approval of Parliament and kept in the Public Account for spending on the specific objects. The actual expenditure on the specific objects is, however, again submitted for vote of Parliament even though the moneys have already been earmarked by Parliament for transfer to the funds.

5. Under the Constitution, certain items of expenditure like emoluments of the President, salaries and allowances of the Chairman and the Deputy Chairman of the Rajya Sabha and the Speaker and the Deputy Speaker of the Lok Sabha, salaries, allowances and pensions of Judges of the Supreme Court and the Comptroller and Auditor General of India, interest on and repayment of loans raised by Government and payments made to satisfy decrees of courts etc. are charged on the Consolidated Fund. The Budget Statement shows the expenditure charged on the Consolidated Fund separately.

6. Under the Constitution, Budget has to distinguish expenditure on revenue account from other expenditure. Government Budget, therefore, comprises (i) Revenue Budget and (ii) Capital Budget.

7. Revenue Budget consists of the revenue receipts of Government (tax revenues and other revenues) and the expenditure met from these revenues. Tax revenues comprise proceeds of taxes and other duties levied by the Union. The estimates of revenue receipts shown in the Budget statement take into account the effect of the taxation proposals made in the Finance Bill. Other receipts of Government mainly consist of interest and dividend on investments made by Government, fees, and other receipts for services rendered by Government. Revenue expenditure is for the normal running of Government Departments and various services, interest charges on debt incurred by Government etc. While, broadly, expenditure which does not result in creation of assets is treated as revenue expenditure, all grants given to State Governments and other parties are treated as revenue expenditure.

8. Capital Budget consists of capital receipts and payments. The main items of capital receipts are loans raised by Govt. from public which are called Market Loans, borrowings by Government from Reserve Bank and other parties through sale of Treasury Bills (which are repayable after 91 days but renewable), loans received from foreign Governments and bodies and repayment of loans granted by Central Government to State Governments and other parties. Capital payments consist of capital expenditure on acquisition of assets like land, buildings, machinery, equipment, as also investments in shares etc. and loans and advances granted by Central Government to State Governments, Government companies, corporations and other parties. Capital Budget also incorporates transactions in the Public Account.

9. The document Budget at a Glance shows in brief the revenue receipts and disbursements and capital receipts and disbursements along with broad details of tax revenues and other revenues, revenue expenditure, capital receipts and capital disbursements.

10. A detailed explanation of the estimates included in the Budget is given in the document Explanatory Memorandum on the Budget of the Central Government. This document is divided into two Sections. Section I explains in detail the estimates of revenue

receipts and revenue expenditure under the various heads shown in the Budget Statement. Similarly, Section II explains in detail the transactions under capital budget. The receipts and expenditure of the Central Government over the years 1968-69 to 1977-78 are analysed in a number of annexures. There is also an Annexure showing the guarantees given by the Central Government.

11. The details of foreign grants as well as drawals and repayments of foreign loans are contained in the Annexure on External Assistance appended to the Explanatory Memorandum on the Budget. A more detailed account of the external assistance received during a year and the projects financed therefrom is given in the document titled External Assistance which is brought out separately by the Ministry of Finance every year.

## Finance Bill

12. The proposals of Government for levy of new taxes, modification of the existing tax structure or continuance of the existing tax structure beyond the period approved by Parliament are submitted to Parliament through the Finance Bill.

13. The taxes include (i) direct taxes such as Corporation Tax, Income Tax, Estate Duty, and (ii) indirect taxes such as Customs and Union Excise duties. Tax on income payable by companies is known as Corporation Tax and is levied and collected by the Government of India. Taxes on other income (excluding agricultural income) are levied and collected by the Government of India and distributed between the Union and the States in accordance with the formula prescribed after taking into account the recommendations of the Finance Commission. Estate Duty in respect of property including agricultural land is also levied and collected by the Government of India but distributed among the States. Customs duties are levied on imports and exports of specified commodities. Union Excise duties are levied on the production and clearance of specified commodities. Apart of the net proceeds of the Union Excise duties is paid to the State Government in accordance with the principles of distribution formulated by Parliament. Besides, additional duties of excise are levied on sugar, tobacco and cotton, woollen, rayon or artificial silk fabrics in lieu of States' sales tax and the entire net proceeds are distributed among the States.

14. To facilitate an easy understanding of the taxation proposals made in the Finance Bill, the provisions of the Bill are explained in the document titled Memorandum explaining the provisions in the Finance Bill.

## Demands for Grants

15. The estimates of expenditure from the Consolidated Fund included in the Budget Statement and are required to be voted by the Lok Sabha are submitted in the form of Demands for Grants (of article 113 of the Constitution). Where a Ministry/Department is in charge of number of district services a separate Demand for each of the major services is presented. Each Demand normally includes the total provisions required for a service, that is provisions on account of revenue expenditure, capital expenditure grants to States and Union Territories and also loans and advances relating to the service. In regard to Union Territories without Legislature, a separate Demand is presented for each of the Union Territories. Where the provision for a service is entirely for expenditure charged on the Consolidated Fund, for example, interest charges, a separate Appropriation, as distinct from a Demand, is presented for that expenditure and it is not required to be voted by Parliament. Where, however, expenditure on a service includes both 'voted' and 'charged' items of expenditure, the later are also included in the Demand presented for that service but the 'voted' and 'charged' provisions are shown separately in that Demand. The total 'voted' and 'charged' provisions included in the various Demands are summarised in the document titled Summary of Demands for Grants.

16. Under the present accounting and budgetary procedures certain classes of receipts, like payments made by one department to another and receipts of capital projects or schemes are taken in reduction of the expenditure of the receiving department. The estimates of expenditure included in the Budget Statement are for the net expenditure as will be reflected in the accounts, that is, after taking into account the recoveries. The estimates of expenditure included in the Demands for Grants are, however, for the gross amounts. Annexure III of the Explanatory Memorandum on the Budget reconciles the gross amounts of expenditure shown in the various Demands for Grants, the recoveries which are taken in reduction of the expenditure and the net amounts of expenditure shown in the Budget Statement.

17. The Demands for Grants are presented to the Lok Sabha along with the Budget Statement. Each Demand first gives the totals of 'voted' and 'charged' expenditure as also the 'revenue' and 'capital' expenditure included in the Demand separately and also the grand total of the amount of expenditure for which Demand is presented. This is followed by the estimates of expenditure under different heads. The major programmes and organisations, the budget provision for which is Rs. 10 lakhs or above, are exhibited distinctly. The break up of the expenditure on each programme/organisation between 'Plan' and 'non-Plan' is also given. The aggregate amounts of recoveries taken in reduction of expenditure in the accounts are also shown in a foot-note. The Demands for Grants incorporate Notes on Demands which give, in brief, the objectives of the Ministry/Department. Wherever possible, the targets and achievements in regard to major programmes are also given in these notes. Besides, the notes briefly explain wherever necessary the reasons for the variations between the original budget and the revised budget for the year 1976-77 and the requirements for the year 1977-78 included in the various Demands. Details of items of 'new service' such as formation of a new company, undertaking a new scheme, etc., for which provision is included in the Budget are also appended to the Demands for Grants.

18. The Demands for Grants are followed by the Detailed Demands for Grants laid on the Table of the

Lok Sabha some time after the presentation of the Budget, but, before the discussion on Demands for Grants commences. These Detailed Demands for Grants show further details of the provisions included in the Demands for Grants. The break up of the estimates relating to each programme/organisation, wherever the amount involved is not less than Rupees ten lakhs, is given under a number of detailed heads which indicate the categories and nature of expenditure incurred on that programme like salaries, wages, travel expenses, material and equipment, grants-in-aid, etc. At the end of these Detailed Demands are shown the details of recoveries taken in reduction of expenditure in the accounts. Notes on physical and financial aspects of major programmes and schemes are integrated with the Performance Budgets presented to Parliament separately by the Ministries/Departments.

### Accounting classification

19. The estimates of receipts and disbursements in the Budget Statement and of expenditures in the Demands for Grants are shown according to the new accounting classification introduced from 1st April, 1974. The new classification, besides providing management with more purposeful accounting information for monitoring programmes, will also help Parliament and the public in a meaningful appreciation of allocation of resources and purposes of Government expenditures.

### Resources transferred to States

20. The State Governments are paid grants and loans for various Plan and non-Plan schemes. Besides, sizeable amounts of tax revenues collected by the Central Government in the form of Income Tax, Union Excise Duties and Estate Duty are also transferred to the State Governments Some of the States also get grants to cover the gap in their revenue resources, as recommended by the Finance Commission. The total resources transferred to State and Union Territory Governments are indicated in a statement incorporated in the document Budget at a Glance. Section I and II of the Explanatory Memorandum on the Budget give further details of these transfers by way of share of taxes, grants-in-aid and loans. The share of Union Excise Duties and bulk of the grants and loans are paid by the Ministry of Finance and are included in the Demand "Transfers to State and Union Territory Governments" presented on its behalf. The grants and loans paid by other Ministries are provided for in the Demands of respective Ministries.

### Plan Outlay

21. Plan expenditure forms a sizeable proportion of the total expenditure of the Central Government. The Demands for Grants of the various Ministries show the Plan expenditure under each head separately from the non-Plan expenditure. The total provisions relating to the Central Plan, Union Territory Plan and Central Assistance for State Plans along with the distribution of the outlay on Central Plan by sectors are given in the document Budget at a Glance. The document Plan Budget gives the total Plan provisions for each of the Ministries arranged under the various heads of development and high-lights the budget provisions for some of the more important plan programmes and schemes. A description of important schemes included in the Plan along with the objectives, targets and achievements is included in the Performance Budget of the respective Ministry.

### Performance Budgets

22. To make the budget serve as a tool of management and also to enable better appreciation of the functioning of the various Ministries and Departments in Parliament and elsewhere, Performance Budgets are being presented by all the Ministries/Departments dealing in development activities, with effect from the Budget year 1975-76. Notes on Physical and financial aspects of major programmes and schemes are now integrated with the Performance Budgets presented to Parliament separately by the Ministries/Departments. The Performance Budget presents the Budget of the Ministries/Departments or the organisation in terms of functions, programmes and activities. The data included in the Performance Budget, besides explaining the scope and objectives of the programmes and schemes, give their estimated cost, and the purpose for which provisions are asked for in the revised estimates and budget estimates. The financial requirement for each programme or activity is supported by a narrative explanation which among other things, gives the physical targets, achievements, reasons for shortfall, if any, cost benefit analysis, unit cost and norms or standards of performance wherever these have been evolved and work load data and summary of staff employed for the purpose. Performance Budgets of the Ministries/Departments also include performance-cum-programme statements relating to the various Public Sector Undertakings under the respective Ministries giving, among other things, the physical targets, achievements, results of operations, particulars of inventory, this is raw materials and other stocks held, sources of funds and their applications and return on capital. They also give particulars of installed capacity, utilized capacity and the reasons for shortfalls, if any, the production level attained, the cost of the project and other relevant data.

### Public Sector Undertakings

23. A large part of the Plan expenditure incurred by the Central Government is through Public Sector Undertakings. These Undertakings are financed by Government either through investment in share capital or through loans. Annexure V to the Explanatory Memorandum on the Budget shows the capital and loan advanced to the Public Sector Undertakings in the current and the budget year. A detailed report on the working of Public Sector Undertakings is given in the document titled Annual Report on the Working of Industrial and Commercial Undertakings of the Central Government brought out separately by the Ministry of Finance. A report on the working of the undertakings under the control of the various administrative Ministries is also given in the Annual Reports 1976-77 of the various Ministries circulated to Members of Parliament separately. The annual reports

along with the audited accounts of each of the Government companies are also separately laid before Parliament. Besides, the reports of the Comptroller and Auditor General of India on the working of the various Public Sector Undertakings are also laid before Parliament.

24. The Railways and Posts and Telegraphs are the principal departmentally run Commercial Undertakings of Government. The financial relationship between the Central Government and the Railways is governed by the recommendations made from time to time by the Railway Convention Committee of Parliament, and that between the Central Government and Posts and Telegraphs Department is governed by a similar convention mutually agreed upon. The two Departments pay the Central Government dividend on the capital invested in them. The Budget of the Railways and the Demands for Grants relating to Railway expenditure are presented to Parliament separately. However, the total of the receipts and expenditure of the Railways are incorporated in the Budget Statement of Government of India. The Demands for Grants of the Posts and Telegraphs Department are presented along with other Demands of the Central Government. The financial results of the working of the Posts and Telegraphs Department are summarised in Statement V of Section I of the Explanatory Memorandum on the Budget. Details of the receipts and expenditure of the Posts and Telegraphs Department are given in the Detailed Demands for Grants of the Posts and Telegraphs Department of the Ministry of Communication. Proposals for increase in Postal, Telegraphs and Telephone Tariffs, if any, are explained in a separate Memorandum.

25. The receipts and expenditure of the Defence Department shown in the Budget Statement are explained in greater detail in the document Defence Services Estimates presented along with the Detailed Demands for Grants of the Ministry of Defence.

26. The details of grants given to bodies other than State Governments are given in the Statements of Grants-in-aid paid to non-Government bodies appended to Detailed Demands for Grants of the various Ministries. Annexure VIII to the Explanatory Memorandum on the Budget shows details of grants-in-aid exceeding Rs. 5 lakhs (recurring) or Rs. 10 lakhs (non-recurring) to private institutions Organisations/individuals sanctioned during the year 1975-76.

27. A descriptive account of the activities of a Ministry/Department during the year 1976-77 is given in the document Annual Report 1976-77 on the working of the Ministry which is brought out separately and circulated to Members of Parliament at the time of discussion on the Demands for Grants.

## Economic Survey

28. The Budget of the Central Government is not merely a statement of receipts and expenditures. Since Independence, with the launching of Five Year Plans, it has also become a significant statement of governmental policy and a major instrument for the expression of the Government's programmes. The Budget reflects and shapes and is in turn shaped by the country's economic life. A background of the economic trends in the country during the current year enables a better appreciation of the mobilisation of resources and their allocation reflected in the Budget for the next year. The document Economic Survey 1976-77 circulated to Members of Parliament some days before the presentation of Budget provides this background. The Economic Survey analyses the trends in agricultural and industrial production, money supply, prices, imports and exports and other relevant economic factors having a bearing on the Budget.

29. The Budget of the Government has an impact on the economy as a whole. For a better appreciation of the impact of governmental receipts and spendings on the other sectors of the economy, it is necessary to group them in terms of economic magnitudes, for example, how much is set aside for capital formation, how much spent directly by the Government and how much is transferred by Government to other sectors of economy by way of grants, loans etc. This analysis is contained in the document Economic and Functional Classification of the Central Government Budget which is brought out by the Ministry of Finance separately.

## Appropriation Bills

30 After the Demands for Grants are voted by the Lok Sabha, Parliament's approval to the withdrawal from the Consolidated Fund of the amounts so voted and of the amount required to meet the expenditure charged on the Consolidated Fund is sought through the Appropriation Bill. Under article 114(3) of the Constitution no amount can be withdrawn from the Consolidated Fund without the enactment of such a law by Parliament.

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# Speech of the Railway Minister introducing the Railway Budget for 1977-78

GOVERNMENT OF INDIA
(BHARAT SARKAR)

MINISTRY OF RAILWAYS
(RAIL MANTRALAYA)

# SPEECH

OF

Shri Madhu Dandavate

INTRODUCING THE

# RAILWAY BUDGET

FOR

## 1977-78

11th June, 1977

# SPEECH OF SHRI MADHU DANDAVATE INTRODUCING THE RAILWAY BUDGET FOR 1977-78

MR. SPEAKER,

I rise to place before the House the Annual Financial Statement for the Indian Government Railways showing the estimated receipts and expenditure for the year 1977-78.

2. After adoption of the Interim Budget presented on the 28th March 1977, I met representatives of trade unions, Industry and Passenger Associations, and also some eminent economists with a view to understanding their genuine grievances about the working of railways and inviting from them concrete suggestions to improve Railways' performance.

3. After these fruitful discussions, I have been thinking of streamlining the administrative machinery of the Railways and of providing better amenities and facilities to the travelling public, particularly the second class passengers.

## BUDGET ESTIMATES 1977-78

4. At the very outset I would like to inform the House that I have fulfilled the time bound assurance given to Parliament in the last session that all the railway employees victimised during the May 1974 Strike would be reinstated within six weeks. I am happy to announce that the process of reinstatement, restoring the disturbed seniorities, condoning the break in service and annulling the transfers effected as a measure of punishment during the Strike, has been completed even before the promised time limit of six weeks. As a direct consequence of the better industrial climate in the Railways created by these swift steps, and as a result of the spurt in economy, the freight operation of the Railways during the weeks which have elapsed since I presented the Interim Budget, has been even better than what was anticipated at the time of the Interim Budget. The loading in April alone is about one million tonnes more than what it was in April last year. Demands for movement of essential commodities continue to be quite heavy. In view of this improved trend, I have raised the Interim Budget target of 217 million tonnes of originating revenue earning traffic to 220 million tonnes for 1977-78. The goods earnings are accordingly now estimated to be Rs. 1382.94 crores as against Rs. 1362.76 crores shown in the Interim Budget. No change is envisaged in the estimate of passenger earnings which are based on 6 per cent growth over the previous year. The estimated receipts on account of 'other coaching' and 'sundries' also remain marginally unchanged. The gross traffic receipts have accordingly been placed at Rs. 2110.24 crores against Rs. 2091.44 crores estimated earlier.

## WORKING EXPENSES

5. As regards ordinary working expenses, the provision of Rs. 1635.75 crores (net) made in the Interim Budget for 1977-78 has been increased by about Rs. 13 crores to provide for additional maintenance and operating expenditure due to the revised traffic target. The increased provision required under working expenses is partly offset by a small reduction of about Rs. 24 lakhs in the Railways' dividend liability due to downward revision of the Annual Plan outlay for 1977-78 consequent on a detailed review conducted since the Interim Budget was presented to the House. Taking all these factors into account, the net surplus of the Railways during 1977-78 is now expected to go up by over Rs. 6 crores from Rs. 26.45 crores to Rs. 32.50 crores. Taking into account the surplus in 1976-77 which will be of the order of Rs. 65 crores and the increased surplus expected to be achieved in 1977-78, the Railways' indebtedness to the General Revenues will go down by over Rs. 37 crores, that is, from Rs. 477.18 crores, mentioned in the Interim Budget, to about Rs. 440 crores. It is a matter of great satisfaction to me that even after providing for all liabilities for the existing and additional anticipated traffic, the Railways are expected to earn a sizable surplus this year of the order of Rs. 32.50 crores. I am happy to announce that these results will be achieved without any increase at all in the railway fares and freight rates in the year 1977-78.

## REDUCTION IN PLATFORM TICKET RATE

6. I would like to mention here that the rate of the platform ticket was previously raised to 50 paise with effect from 1-4-1974. As the minimum passenger fare is only 30 paise, this increase in the rate of platform ticket has resulted in the mal-practice of some people buying the minimum journey ticket for gaining entry to the platforms. I have, therefore, decided to reduce the platform ticket rate from 50 paise to 30 paise with effect from 1st July, 1977. This reduction will only have a marginal effect on the revenue from the sale of platform tickets which may even slightly go up as a result of the reduction, as the number of persons purchasing platform tickets at reduced rates is likely to go up. I hope people can now go to to the railway platforms to receive their sweet ones without much burden and with smiles on their lips.

## PLAN OUTLAY FOR 1977-78

7. As a result of a comprehensive review undertaken by my Ministry in consultation with the Ministry of Finance, the Railway Plan for the year 1977-78 has been reduced from Rs. 501 crores to Rs. 480 crores including Rs. 10 crores for the Metropolitan Transport Projects at Bombay, Calcutta, Delhi and Madras. No reduction has been made in the allocation for new lines. Provision for users' amenities has been raised from Rs. 3.88 crores in the Interim Budget to Rs. 4 crores in accordance with the recommendations of the successive Railway Convention Committees and the Estimates Committee. In addition

provision of Rs. 2.80 crores has been retained to enable the Production Units of the Railways to meet their working capital requirement in respect of export orders.

## NEW RAILWAY LINES

8. The role of railway lines as infrastructure in developing the backward areas of the country cannot be over-emphasised. It has been my effort while formulating the final budget to give a fillip to the construction of lines which are already approved and to take up construction of more new lines with the limited resources which are available to us. The construction of 25 railway lines is in hand and 3 new railway lines, namely, Mirchadhuri to Jayant in Uttar Pradesh which will serve new collieries in Singrauli Coalfields, Bhadrachalam to Manguru in Andhra Pradesh which will provide outlet for Singareni coal, and restoration of Pamban-Dhanushkodi, have been included in the Budget. Work will be speeded up on the construction of Tirunelveli-Trivandrum/Kanyakumari line in Kerala and Tamil Nadu, Chitauni-Bagaha link which will connect East U.P. with North Bihar, Jakhapura-Banspani line in Orissa, Nadikude-Bibinagar in Andhra Pradesh, Wani-Chanaka in the Vidarbha region of Maharashtra, Shahdara-Saharanpur in Uttar Pradesh, Howrah-Amta in West Bengal and Hassan-Mangalore line in Karnataka. Surveys for 7 more railway lines, namely, from Talcher to Sambalpur and Koraput to Parvatipuram in Orissa, Bikaner to Chhatargarh in Rajasthan, Jammu to Udhampur in Jammu & Kashmir, Ranchi Road to Koderma and Manderhill to Baidyanathdham in Bihar, and bringing Amravati from Vidarbha region on the main line in Maharashtra, have been included in this year's Budget.

9. I am keen to take up the construction of some more new railway lines. I am exploring all avenues of mobilising more resources for this purpose in consultation with the Planning Commission and the Ministry of Finance so that lines which are urgently needed for the development of backward areas of the country, such as the West Coast Konkan railway linking the Southern States, Dallirajhara-Jagdalpur line in the Bastar District of Madhya Pradesh, Dharmanagar-Kumarghat line in Tripura, Ernakulam-Alleppey line in Kerala, Bhavnagar-Tarapore line in Gujarat, Dehri-on-Sone to Banjari line in Bihar, etc., can be taken up early.

10. Multiplicity of gauges has been causing serious bottlenecks to the movement of traffic and areas served by the metre gauge and narrow gauge lines are at a great disadvantage in the matter of development. The gauge conversion schemes having a total length of 2500 kms. are at present in hand. They include conversion schemes like Barabanki-Samastipur in U.P. and Bihar, Viramgam-Okha in Gujarat, Guntakal-Bangalore in Andhra Pradesh and Karnataka, and Manmad-Parbani-Parli-Vaijnath in the backward Marathwada region of Maharashtra. Every effort will be made to expedite these conversion schemes. Two more schemes, *viz.*, Delhi-Ahmedabad and Varanasi-Bhatni lines have been included in the present Budget. Surveys are also proposed to be carried out for three more conversions, *viz.*, Shahganj to Mau, Sitapur to Burwal and Varanasi to Chupra.

## DOUBLE-DECKER COACHES AND AMENITIES TO PASSENGERS

11. I shall now deal with some of the important matters on which Honourable Members have expressed their concern and to which I have been able to give some thought during the period since the Interim Budget.

12. Naturally, our first concern will be the long suffering second class passengers. Action has to be taken to effect improvement in second class travel and to make use of our resources, including modern technology, to reduce overcrowding in trains. Due to constraints at terminals and lack of line capacity on certain saturated trunk routes, there is limited scope now for introduction of additional long distance trains. Therefore, in order to reduce overcrowding in such long distance trains, I am considering the use of doubledecker coaches on certain routes where these can be put in operation. If the trials now already in progress with a prototype coach prove satisfactory, we shall introduce double-decker trains on specified routes.

13. With my irrevocable commitment to the Gandhian and Socialist values, whenever the question of priority comes up, in preference to the claims of the affluent classes, the needs and requirements of the poorer masses will always get precedence. With this perspective I have decided that the additional long distance trains to be introduced in the coming years shall all be classless 'Janata' trains. In these Janata trains, as part of passenger amenities, lending libraries having books and magazines will be provided. Further, I have directed that wherever feasible the load of important trains, which are on electric traction, should be increased from 18 to 20 coaches so that overcrowding can be reduced to that extent.

14. In order to ensure provision of certain basic amenities to second class passengers, I have issued instructions that a prototype second class coach should be manufactured with more toilets and better water supply facilities than now available, so that long distance passengers, particularly on trains with only a few stops, will not suffer from the lack of these conveniences. After manufacture and satisfactory trial of the prototype coach, action will be taken for its introduction as early as possible. In the meantime, suitable measures have been initiated to ensure that adequate drinking water supply is available both at stations and on trains, particularly during the current summer rush. I am also considering provision of some type of not very expensive padded cushion beds in the second class sleeper coaches of certain long distance trains, so that common men may travel without having to carry their own beddings.

15. In order to improve facilities for second class passengers, the Railway Administrations have been instructed to improve the facilities available in the concourses by provision of toilets and benches on a programmed basis. Similar facilities will be provided at all new stations or when an existing station is being remodelled.

16. To enable passengers to travel in relative comfort, it is first necessary to ensure that they can buy tickets for reserved accommodation. For this purpose it shall be my endeavour to root out malpractices in booking and reservation offices and in the matter of allotment of wagons. I have initiated surprise checks by the Vigilance Department to ensure that there is no collusion between unsocial elements, unauthorised persons and the railway booking staff.

## RESTRUCTURING THE RAILWAY BOARD

17. In the debate on the Interim Budget, I had assured this Honourable House that the long pending question of restructuring the Railway Board would be taken up expeditiously. I have carefully gone into this question and have also studied the reports of various committees that have dealt with the subject in the past. The most important report on the subject has been prepared by the Administrative Reforms Commission, instituted under the Chairmanship of Shri Morarji Desai. This report has dealt with both the functions of the Railway Board, as also the desired organisational structure. As regards functioning of the Railway Board, governed by the Railway Board Act of 1905, the Railways function as a departmental undertaking of the Government of India, with Railway Board working under the control of the Railway Minister. For an organisation of the size of the Indian Railways, with its wide impact on the public life, the Administrative Reforms Commission has suggested that there should be more delegation of powers to the lower levels and more of policy decision at the Railway Minister's level. As regards the structure of the Railway Board, the Administrative Reforms Commission has made certain valuable recommendations. I am happy to announce that the Administrative Reforms Commission's recommendations that remained shelved for such a long time at the hands of the previous governments have been broadly accepted by us and will be implemented expeditiously. I have also decided to abolish certain superfluous committees which had become unofficial centres of authority and instrument of political patronage.

18. In order to create better employment opportunities and staff satisfaction due to improved avenues of promotion I have decided that no extension of service will be granted to any railway employee beyond the age of superannuation except in cases where a suitable person is not available. This principle will be observed at all levels right from the Railway Board down to the lowest echelons of the railway staff. I am also reviewing all the cases where extensions have been approved much before the dates of superannuation.

## AMENDMENT OF THE INDIAN RAILWAYS ACT, 1890

19. It is the Indian Railways Act that regulates the activities of the various Railway Administrations as public carriers. The Honourable Members of Parliament have often voiced their opinion that we are even now following the Railway Act of 1890 and that suitable modifications should be made and a fresh draft presented to Parliament keeping in view the changed circumstances in which Indian Railways have to function in free India. I am glad to inform the House that a second draft based on discussions with the Legislative Department of the Law Ministry, has already been prepared and this is under discussion with the Department of Legal Affairs, Ministry of Law. It is expected that I will be able to come forward with the final draft to the House by the end of the financial year.

## STREAMLINING AND SIMPLIFYING THE MACHINERY TO SETTLE THE CLAIMS ON THE RAILWAYS

20. During my meetings with representaives of Trade and Industry and also with social workers, there has been a criticism about undue delay in disposal of claims cases. I have, therefore, decided that arrangements should be made to streamline and simplify the machinery for dealing with claims so as to achieve qualitative improvement and to ensure that claims are disposed of within a reasonable time, which normally should not exceed 6 weeks. For this purpose, I have decided to have greater delegation of powers for settlement of claims to officers as well as to field supervisory staff. The system of settlement of claims by mobile claims offices will also be extended. Information Centres are being set up in every claims office where information about the claims already preferred will be made available and enquiries about consignments booked/consigned, if they have not been received within a reasonable time, will be dealt with.

## PARTICIPATION OF LABOUR IN MANAGEMENT

21. In my Interim Budget Speech, I have referred to the labour participation in management. At present, a Corporate Enterprise Group has been set up at the central level consisting of three representatives each from the two Railwaymen's Federations, one representative of the Railway Officers' Federations and from the official side the Members and Additional Members of the Railway Board and also the Secretary, Railway Board to discuss certain matters mainly to evaluate the functioning of the Railways and to suggest ways and means to improve their viability.

22. It is now proposed to set up, at the Zonal level also, Zonal Corporate Enterprise Groups consisting of three representatives each of the affiliates of the two recognised Railwaymen's Federations, and one representative each of the affiliate of the Railway Officers' Federation. The members on the official side would consist of the General Manager and the Heads of Departments. The Zonal Corporate Enterprise Group will discuss matters involving improvement in the working of the railway system and would recommend appropriate changes for improving efficiency and viability.

23. As a further step towards participation of workers in Railway Management, it is proposed to set up in each major workshop a Joint Council and appropriate number of Shop Councils. These Joint and Shop Councils would consist of equal number of representatives of workers and the Administration, the former being nominated by the recognised Unions.

## *AD HOC* APPOINTMENTS

24. There are complaints about certain *ad hoc* appointments made in Class III and Class IV during the previous three years. I have decided that such *ad hoc* appointees in Class III should be referred to the Railway Service Commission to be considered along with other applicants. As regards *ad hoc* appointees in Class IV, they should get screened, along with others, by the usual screening machinery of the Railways.

## EMPLOYEES' DEMANDS

25. I am aware of the Railwaymen's charter of demands. Those who framed this charter had made it explicitly clear that the demands were negotiable. Some of the demands were such that they required an overall policy review and decision by the Government as a whole in the context of the available financial resources. Only after such a comprehensive review will I be able to examine the railwaymen's demands in cooperation and consultation with the accredited trade union representatives in Railways. I am confident that our just approach towards railwaymen's demands will be matched by their devotion to duty in the wider interest of the nation.

## VICTIMISATION DURING EMERGENCY

26. As regards the legitimate demand of the railway employees concerning their victimisation during the emergency, I wish to make a categorical announcement that those railway employees who were either suspended, removed, dismissed or prematurely retired during the emergency, as a sequel to their detention under MISA or DIR or because of their association with organisations, either banned during the emergency, or not favourably disposed towards the then government, will be reinstated.

The actions taken against the employees under Rule 14(2) of the Railway Discipline and Appeal Rules, during emergency, will also be reviewed and wherever it is found that the particular actions were prompted purely by political considerations, those actions will be annulled.

27. In order to embark on the various developmental and modernisation schemes on the Railways, Railways have to continue as an economically viable unit and in this regard we are still a long way to go, in spite of the surplus expected during 1977-78. This can only be achieved gradually by liquidating the debt of about Rs. 440 crores, which has become due over the years to the General Revenues. Pursuant to the recommendations of the Public Accounts Committee, an expert Committee will shortly be appointed to examine comprehensively the railway fares and freight structure.

28. I am quite confident that I will have the cooperation of all the Honourable Members, the public and the organised labour in the process of making the railways service-oriented and productive. I have to pay a special tribute to the railway staff who have demonstrated their renewed interest in keeping the railway wheels moving fast, so as to serve the public to the best of their ability.

# Budget of the Railway Revenue and Expenditure of the Central Government for 1977-78

GOVERNMENT OF INDIA
(BHARAT SARKAR)

# BUDGET

## OF THE

# Railway Revenue and Expenditure of the Central Government for 1977-78

रेल मंत्रालय (रेलवे बोर्ड)
MINISTRY OF RAILWAYS
(Rail Mantralaya)

*Dated, the* 11th *June*, 1977

MADHU DANDAVATE
*Minister for Railways*

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## 1. Statement of the Revenue of the Central Government from Railways

(In thousands of rupees)

| Heads of Revenue | Budget Estimate, 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| **RAILWAYS—REVENUE** | | |
| B(c)(iii)—Indian Railways— | | |
| 146 & 147—Revenue Receipts | | |
| Passenger Earnings— | | |
| Upper | 57,62,54 | **57,62,54** |
| Lower | 549,37,46 | **549,37,46** |
| TOTAL—Passenger Earnings | 607,00,00 | **607,00,00** |
| Other Coaching Earnings | 92,31,00 | **91,31,00** |
| Goods Earnings | 1362,76,00 | **1382,93,72** |
| Sundry Other Earnings | 54,37,00 | **53,99,00** |
| TOTAL—EARNINGS | 2116,44,00 | **2135,23,72** |
| Suspense | —25,00,00 | **—25,00,00** |
| †Gross Receipts of Indian Railways | 2091,44,00 | **2110,23,72** |
| Other Miscellaneous Receipts— | | |
| Miscellaneous receipts | 25,52 | **25,52** |
| Receipts from surcharge on passenger traffic | 9,22,84 | **9,22,84** |
| Subsidised Companies | .. | .. |
| Government share of surplus profits etc. | 8,82 | **8,82** |
| TOTAL RECEIPTS | 2101,01,18 | **2119,80,90** |
| †Includes earnings of worked lines | 75,16 | **75,16** |

## 2. Statement of the Expenditure on Railways met from the Revenue of the Central Government

(In thousands of rupees)

| Heads of Expenditure | Budget Estimate, 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| **B(c) (iii)—RAILWAYS—EXPENDITURE** | | |
| 346 & 347—Working Expenses— | | |
| (*i*) Ordinary Working Expenses | 1635,75,46 | **1648,74,00** |
| (*ii*) Appropriation to Depreciation Reserve Fund | 140,00,00 | **140,00,00** |
| (*iii*) Appropriation to Pension Fund | 39,35,00 | **39,35,00** |
| 349—Payments to Worked Lines | | |
| (*i*) Net earnings | 19,39 | **19,39** |
| (*ii*) Rebate etc. | 1,79 | **1,79** |
| *345 A & B—Indian Railways—Policy Formulation, Direction, Research and Other Misc Organisations. | 15,20,74 | **15,20,74** |
| Appropriation to Accident Compensation, Safety and Passenger Amenities Fund | 9,22,84 | **9,22,84** |
| 351.—Payments to General Revenues— | | |
| I. Dividend to General Revenues | 207,49,28 | **207,25,97** |
| *Deduct—Amount met from Revenue Reserve Fund* | .. | |
| II. Payment in lieu of Passenger Fare Tax | 16,25,00 | **16,25,00** |
| III. Contribution to Railway Safety Works Fund | 1,81,37 | **1,81,37** |
| 350.—Subsidised Companies— | | |
| Land | .. | .. |
| Subsidy | 25,12 | **25,12** |
| 348.—Open Line Works—Revenue | 9,00,00 | **9,00,00** |
| 352.—Appropriation from Railway Surplus— | | |
| (*i*) **Appropriation to Railway Revenue Reserve Fund** | .. | **5,84,02** |
| (*ii*) **Appropriation to Railway Development Fund** | 26,45.19 | **26,65,66** |
| TOTAL—EXPENDITURE | 2101,01,18 | **2119,80,90** |
| *Includes—Appropriation from Revenue to Railway Pension Fund | 65,00 | **65,00** |

## 3. Distribution of Railways' Surplus

(In thousands of rupees)

| | Budget Estimate, 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| Surplus | 26,45,19 | **32,49,68** |
| Railway Development Fund | 26,45,19 | **26,65,66** |
| Railway Revenue Reserve Fund | .. | **5,84,02** |

## 4. Statement of the Works Expenditure of the Central Government on Railways

(In thousands of rupees)

| Heads of Expenditure | Budget Estimate, 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| **C(f)—Capital—** | | |
| *Railway Capital not met from Revenue— | | |
| 546 & 547—Construction of Railways | 315,95,00 | **294,95,00** |
| **J—Reserve Funds** | | |
| Works expenditure met from Railway Funds— | | |
| 815—Depreciation Reserve Fund | 145,85,00 | **145,85,00** |
| 817—Development Fund | 19,00,00 | **19,00,00** |
| **B (c) (iii)—Revenue—** | | |
| 348—Open Line Works--Revenue | 9,00,00 | **9,00,00** |
| 821—Accident Compensation, Safety and Passenger Amenities Fund | 4,00,00 | **4,00,00** |
| Grand Total | 493,80,00 | **472,80,00** |
| *Excludes expenditure on Metropolitan Transport Projects | 10,00,00 | **10,00,00** |

## A—RAILWAY DEPRECIATION RESERVE FUND

(In thousands of rupees)

| | Budget Estimate, 1977-78 | | | Budget Estimate, 1977-78 | |
|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | | As presented in March, 1977 | As now proposed |
| *Opening Balance | 216,69,48 (a) | **216,69,48** (a) | Appropriation from Depreciation Reserve Fund | 145,85,00 | **145,85,00** |
| Appropriation to Depreciation Reserve Fund | 142,90,70 | **142,90,70** | | | |
| Interest on Depreciation Reserve Fund | 11,83,73 | **11,83,73** | Closing Balance | 225,58,91 | **225,58,91** |
| TOTAL | 371,43,91 | **371,43,91** | TOTAL | 371,43,91 | **371,43,91** |

*Includes 7,83,93 (provisional) on account of Indian States Railways taken over from 1-4-1950.

(a) Includes 2,90,70 debitable to Workshop Manufacture Suspense Account—CLW (1,30,87), DLW (1,03,00) and ICF (56,83)

## B—RAILWAY REVENUE RESERVE FUND

(In thousands of rupees)

| | Budget Estimate, 1977-78 | | | Budget Estimate, 1977-78 | |
|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | | As presented in March, 1977 | As now roposed |
| *Opening Balance | (a) 31,80 | **(a) 31,80** | Appropriation from Railway Revenue Reserve Fund— | | |
| Appropriation to Railway Revenue Reserve Fund— | | | (*i*) For Amortising Capital | .. | .. |
| (*i*) Revenue Surplus | .. | **5,84,02** | (*ii*) For making good the shortfall in Net Revenue for payment of full dividend | .. | .. |
| (*ii*) Dividend from investment etc. | 1,14 | **1,14** | (*iii*) Repayment of loans | 160,74,39 | **160,74,39** |
| (*iii*) Loan from General Revenues | 175,70,91 | **169,86,89** | (*iv*) Interest on loans | 19,80,89 | **19,80,89** |
| Interest on Railway Revenue Reserve Fund | 4,83,23 | **4,83,23** | Closing Balance | (a) 31,80 | **(a) 31,80** |
| TOTAL | 180,87,08 | **180,87,08** | TOTAL | 180,87,08 | **180,87,08** |

*Includes 172.29 lakhs (provisional) on account of Indian States Railways taken over from 1-4-1950.

(*a*) Represents 31.80 lakhs on account of investments in shares of and loans to Branch Line Companies.

## C—RAILWAY DEVELOPMENT FUND

(In thousands of rupees)

| | Budget Estimate, 1977-78 | | | Budget Estimate, 1977-78 | |
|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | | As presented in March, 1977 | As now proposed |
| Opening Balance | .. | | Appropriation from Development Fund | 19,00,00 | **19,00,00** |
| Appropriation to Development Fund— | | | | | |
| (*i*) Revenue Surplus | 26,45,19 | **26,65,66** | Repayment of Loans | .. | .. |
| (*ii*) Loan from General Revenues | 21,63 | .. | Interest on loans | 8,39,56 | **8,38,96** |
| Interest on Development Fund | 72,74 | **73,30** | Closing Balance | .. | .. |
| TOTAL | 27,39,56 | **27,38,96** | TOTAL | 27,39,56 | **27,38,96** |

## D—RAILWAY PENSION FUND

(In thousands of rupees)

| | Budget Estimate, 1977-78 | | | Budget Estimate, 1977-78 | |
|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | | As presented in March, 1977 | As now proposed |
| Opening Balance | 195,26,18 | **195,26,18** | Appropriation from Pension Fund | 38,18,09 | **38,18,09** |
| Appropriation to Pension Fund | (a) 41,00,00 | **(a) 41,00,00** | | | |
| Interest on Pension Fund | 10,81,69 | **10,81,69** | Closing Balance | 208,89,78 | **208,89,78** |
| TOTAL | 247,07,87 | **247,07,87** | TOTAL | 247,07,87 | **247,07,87** |

(a) Includes 1,00,00 debitable to Workshop Manufacture Suspense Account—CLW (37,47), DLW (25,41) and ICF (37,12)

## E—RAILWAY ACCIDENT COMPENSATION, SAFETY AND PASSENGER AMENITIES FUND

(In thousands of rupees)

| | Budget Estimate, 1977-78 | | | Budget Estimate, 1977-78 | |
|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | | As presented in March, 1977 | As now proposed |
| Opening Balance | 22,84,60 | **22,84,60** | Appropriation from Accident Compensation, Safety and Passenger Amenities Fund to— | | |
| Appropriation to Accident Compensation, Safety and Passenger Amenities Fund . | **9,22,84** | **9,22,84** | | | |
| | | | (*i*) Accident Compensation | 1,82,50 | **2,20,50** |
| | | | (*ii*) Safety works . . | 3,75,23 | **3,75,23** |
| Interest on Accident Compensation, Safety and Passenger Amenities Fund . . . | 1,35,01 | **1,33,96** | (*iii*) Passenger amenities . | 24,77 | **24,77** |
| | | | Closing Balance . . . | 27,59,95 | **27,20,90** |
| TOTAL . . . . | 33,42,45 | **33,41,40** | TOTAL . . . . | 33,42,45 | **33,41,40** |

MGIPRRND—T.S.S. II—S/3 RB/77—8-6-77—3,500

# Supplement to the Explanatory Memorandum on the Railway Budget for 1977-78

## SUPPLEMENT TO THE EXPLANATORY MEMORANDUM OF THE RAILWAY BUDGET FOR 1977-78.

The Railway Demands for Grants for 1977-78 were presented to Parliament in March 1977 for a vote 'on account' under Article 116 of the Constitution to meet the estimated expenditure in the first four months of the financial year. The total requirement of the Railways amounted to Rs. 3,519.41 crores (excluding charged appropration) under the Demands in which expenditure was anticipated to be incurred in the first four months of the year. A sum of Rs. 1,103.97 crores, representing about one third of the total Demand, was voted 'on account', leaving the vote on demands for the full year to be taken in the current session of Parliament. This Memorandum is intended to supplement the Explanatory Memorandum presented to Parliament on the 28th March, 1977, and explains the changes made in the Budget and in the financial picture then presented.

### 2. Budget Estimate 1977-78

*Gross Traffic Receipts* 1977-78

In the interim Budget presented in March 1977, Gross Traffic Receipts were estimated at Rs. 2,091.44 crores. The earnings potential has been reviewed in the light of the operating performance in 1976-77 when the actual originating revenue-earning traffic amounted to as much as about 212 million tonnes against 206 million tonnes projected in the Revised Estimates. While no change has been made in the existing levels of fares and freight rates nor in the estimate of Passenger Earnings as presented to Parliament in March, 1977, the target of originating revenue-earning freight traffic for 1977-78 has been revised upwards from 217 million tonnes to 220 million tonnes. Consequently, the Goods Earnings are now estimated at Rs. 1,382.94 crores *i.e.* an increase of Rs. 20.18 crores over the interim Budget Estimate.

The Gross Traffic Receipts for 1977-78 are now expected to be Rs. 2,110.24 crores against Rs. 2,091.44 crores reflected in the interim Budget.

### 3. Ordinary Working Expenses 1977-78

The Ordinary Working Expenses (Net) for the year 1977-78 are now estimated at Rs. 1,648.74 crores *i.e.* an increase of Rs. 12.99 crores over that estimated in the interim Budget. The increase of Rs. 12.99 crores is due to requirement of additional funds under Demands 5, 6, 7 and 8 for moving the higher target of freight traffic (Rs. 11.67 crores) and re-instatement of regular staff etc. who were removed/dismissed from service in connection with the May, 1974 strike (Rs. 1.32 crores).

4. There is no change in the appropriations to the Depreciation Reserve Fund and the Pension Fund, and the provision for payments to worked lines. However, consequent on review and reduction of plan outlay during 1977-78 by Rs. 21 crores, the dividend payable to General Revenues in 1977-78 is now estimated at Rs. 225.32 crores instead of Rs. 225.56 crores provided in the interim Budget.

### 5. Net Financial Results

Taking into account the above factors, the net surplus in 1977-78 is now expected to be Rs. 32.50 crores against Rs. 26.45 crores reflected in the interim Budget.

6. A summary is given below comparing the financial results for the year 1977-78 as now presented with those contained in the interim Budget :—

(In crores of rupees)

| | Budget Estimate 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| Passenger Earnings | | |
| Upper | 57.63 | 57.63 |
| Lower | 549.37 | 549.37 |
| Total Passenger Earnings | 607.00 | 607.00 |
| Other Coaching Earnings | 92.31 | 91.31 |
| Goods Earnings | 1362.76 | 1382.94 |
| Sundry Other Earnings | 54.37 | 53.99 |
| Total Earnings | 2116.44 | 2135.24 |
| Suspense | —25.00 | —25.00 |
| Gross Traffic Receipts | 2091.44 | 2110.24 |
| Ordinary Working Expenses | 1635.75 | 1648.74 |
| *Appropriation to Depreciation Reserve Fund | 140.00 | 140.00 |
| *Appropriation to Pension Fund | 39.35 | 39.35 |
| Payments to Worked Lines | 0.21 | 0.21 |
| Total Working Expenses | 1815.31 | 1828.30 |
| Miscellaneous Transactions | | |
| Receipts | 9.57 | 9.57 |
| @Expenditure | 33.69 | 33.69 |
| Net Miscellaneous Expenditure | 24.12 | 24.12 |
| Total Expenditure | 1839.43 | 1852.42 |
| Net Railway Revenue | 252.01 | 257.82 |
| £Dividend to General Revenue | 225.56 | 225.32 |
| Net Surplus | +26.45 | +32.50 |
| Operating Ratio | 86.8% | 86.6% |

*Represents provision made from Revenue and excludes the contribution in respect of the three Production Units which is charged to Workshop Manufacture Suspense Account (Capital).

@Includes Rs. 65 lakhs for Appropriation to the Pension Fund for Miscellaneous Establishments like the Railway Board, the R.D.S.O. etc.

£At 5.5% on the Capital invested up to 31-3-1964 and 6% on Capital invested thereafter. Out of one per cent of the dividend payable on Capital invested up to 31-3-1964, a sum of Rs. 16.25 crores is for transfer to the States in lieu of tax on Passenger fares and the balance is to assist the States to finance safety works in terms of the recommendations of the Railway Convention Committees, 1965, 1971 and 1973 and approved by Parliament. The computation of anticipated Dividend payable to General Revenues for 1977-78 is based on arrangements approved by Parliament for 1976-77.

## FUNDS

### Depreciation Reserve Fund

There is no variation in the position of the Depreciation Reserve Fund which will close with a balance of Rs. 225.59 crores—the same as anticipated earlier.

### Pension Fund

No modifications are proposed at this stage in the estimate of transactions in the Pension Fund. The Fund will close with a balance of Rs. 208.90 crores as estimated in March, 1977 Budget.

### Accident Compensation, Safety and Passenger Amenities Fund

There is no variation in the position of this Fund in so far as the opening balance and contribution to the Fund are concerned. Withdrawals from the Fund are now proposed to be Rs. 38 lakhs more *i.e.* Rs. 6.21 crores instead of Rs. 5.83 crores as estimated earlier. Interest on the Fund balance will accordingly be Rs. 1 lakh less, being Rs. 1.34 crores instead of Rs. 1.35 crores estimated in March, 1977 Budget. In the result, the Fund will close with a balance of Rs. 27.21 crores as against Rs. 27.60 crores anticipated earlier.

### Development Fund

Out of the Revenue Surplus of Rs. 32.50 crores (as against Rs. 26.45 crores estimated earlier), a sum of Rs. 26.66 crores is proposed to be transferred to Development Fund. Together with the interest of Rs. 73 lakhs accruing to the Fund during the year, the proposed appropriation of Rs. 26.66 crores will fully cover (i) the Development Fund expenditure of Rs. 19.00 crores and (ii) interest of Rs. 8.39 crores payable in respect of loans obtained from the General Revenues. As no loan from General Revenues is required during the year, the loan liability of the Fund at the end of 1977-78 will remain at the level of Rs. 152.54 crores—the same as at the end of the preceding two years.

### Revenue Reserve Fund

After transferring Rs. 26.66 crores to the Development Fund, the balance of Rs. 5.84 crores out of the total Revenue Surplus of Rs. 32.50 crores will be transferred to the Revenue Reserve Fund, thus reducing the loan from the General Revenues to Rs. 169.87 crores against Rs. 175.71 crores estimated in March, 1977 Budget, *i.e.* a reduction of Rs. 5.84 crores. The total liability of the Fund to the General Revenues as on 31-3-1978 will now stand at Rs. 318.58 crores as against Rs. 324.42 crores estimated earlier.

### Indebtedness to General Revenues

The total indebtedness of the Railways to the General Revenues, under the Revenue Reserve Fund and the Development Fund taken together will, at the end of 1977-78, come down to Rs. 471.12@ crores from Rs. 477.18 crores estimated in March, 1977.

The details of the transactions under the five Funds comparing the position with the interim budget are given in Appendices XIII to XVII to this Supplement.

@This may be further reduced to about Rs 440 crores due to higher surplus as per approximates account for 1976-77.

## EXPENDITURE ON WORKS, MACHINERY AND ROLLING STOCK PROGRAMMES OF THE RAILWAYS

The total net expenditure on Works, Machinery and Rolling Stock Programme allocable to Capital, Depreciation Reserve Fund, Development Fund, Open Line Works (Revenue) and Accident Compensation, Safety and Passenger Amenities Fund has now been placed at Rs. 482.80 crores as against Rs. 503.80 crores provided in the Budget presented in March, 1977. The reduced outlay of Rs. 482.80 crores has been proposed in the Works, Machinery and Rolling Stock Programme Part I & II and in the Demands for Grants—Demand Nos. 13, 14, 15 and 22 (Works chargeable to Accident Compensation, Safety and Passenger Amenities Fund) circulated alongwith the Budget documents. The Plan head-wise distribution of Rs. 482.80 crores *vis-a-vis* Rs. 503.80 crores presented in March, 1977 is as under :—

(In lakhs of rupees)

| Sl. No. | Plan Heads | Budget Estimate 1977-78 As presented in March, 1977 | Budget Estimate 1977-78 As now proposed |
|---|---|---|---|
| 1. | Rolling Stock | 238,88 | 227,49 |
| 2. | Machinery and Plant | 7,00 | 7,00 |
| 3. | Track Renewals | 66,62 | 65,62 |
| 4. | Bridge Works | 12,67 | 11,67 |
| 5. | Traffic Facilities | 74,09 | 69,09 |
| 6. | Signalling and Interlocking Works etc. | 14,73 | 13,73 |
| 7. | Workshops (including Production Units, namely CLW, DLW & ICF but excluding those provided as part of Electrification Projects) | 18,01 | 18,51 |
| 8. | Electrification | 19,03 | 19,03 |
| 9. | Other Electrical Works | 4,00 | 4,00 |
| 10. | Staff Quarters | 6,95 | 6,95 |
| 11. | Amenities for Staff | 3,05 | 2,93 |
| 12. | Passenger and other Railway Users' Amenities | 3,88 | 4,00 |
| 13. | New Lines | 22,16 | 21,96 |
| 14. | Restoration of dismantled lines | 1,42 | 1,62 |
| 15. | Other Specified Works | 2,18 | 2,18 |
| 16. | Investment in Government Commercial Undertakings —Road Services | 12,00 | 10,00 |
| 17. | Taking over of open line wires from P&T Department | 50 | 50 |
| 18. | Investment in Indian Railway Construction Co. Ltd. | 1,00 | 1,00 |
| 19. | (*a*) Stores Suspense (Net) | 2,40 | 1,37 |
| | (*b*) Manufacture Suspense (Net) | —2,33 | —1,02 |
| | (*c*) Miscallaneous Advances (Net) | 6,73 | 6,34 |
| 20. | Credits or Recoveries : | | |
| | (*a*) Credits for released materials | —20,82 | —20,82 |
| | (*b*) Other credits | —35 | —35 |
| | Total | 493,80 | 472,80 |
| | Metropolitan Transport Projects | 10,02 | 10,02 |
| | Credits or Recoveries | —2 | —2 |
| | Grand Total | *503,80 | *482,80 |

*Includes an amount of Rs. 2.80 crores to meet the Working Capital requirement in respect of Export orders.

# APPENDICES

NOTE.—(1) Only such of those Appendices to the Explanatory Memorandum on the Railway Budget 1977-78 circulated along with March Budget which have undergone modifications are being exhibited now in this Supplement to the Explanatory Memorandum. Others, which do not require any change have not been printed in this book and may be referred to in the Explanatory Memorandum on the Railway Budget 1977-78.

(2) For easy reference the Appendices have been numbered as in the Explanatory Memorandum on the Railway Budget for 1977-78 presented in March, 1977.

## APPENDIX I

(*a*) The list of new Open Line Works costing 20 lakhs and more for which funds have been provided in the Budget for 1977-78 is available in Appendix 1(a) to the Explanatory Memorandum on the Railway Budget for 1977-78 presented in March, 1977. The following works have since been proposed in 1977-78 :—

(Figures in lakhs of rupees)

| Serial No. | Particulars of works | Anticipated cost | Provision for 1977-78 | Balance to complete work |
|---|---|---|---|---|
| *New works since proposed* | | | | |
| | NORTHERN RAILWAY | | | |
| 1. | Provision of Standard III signalling at 6 stations on Dhuri-Ludhiana Section and provision of an additional loop at Chajli . . . . . | 66 | 5 | 61 |
| 2. | Kurukshetra-Ambala Section—Provision of two crossing stations . . . | 27 | 20 | 7 |
| 3. | Kanpur—Tundla Section—Provision of Up loop . . . . . | 47 | 25 | 22 |
| 4. | Provision of additional facilities on Rohtak—Jakhal Section for incerasing line capacity— | | | |
| | (a) Provision of crossing stations—one between Jakhal and Tohana and another between Jind and Kinana | | | |
| | (b) Provision of tokenless working . . . . . | 1,36 | 50 | 86 |

## APPENDIX

**Passenger and other Railway Users' Amenities : The Statement**

**various categories of Passenger and**

| RAILWAYS | Provision of overhead and/or ground level arrangements at stations for filling water in carriages, water supply at stations for the use of passengers, including not only general water supply arrangements which are used for providing water for use of Railway users in carriages, stations, parcel offices and goods shed premises, but also purification plants installed, water coolers, electric or otherwise, water trollies etc., provided for use of Railway users. | Provision of waiting accommodation including reinforced cement concrete and other types of benches at stations, parcel offices, goods sheds, etc., including extension or improvements to existing waiting arrangements to meet the requirements of Railway users. | Refreshment Rooms, Retiring Rooms and vendors' stalls of all descriptions at stations, parcel offices, goods sheds, etc., provided for catering to Railway users, except those which the vendors are required by contract to provide at their own cost. | Provision or improvement of latrines provided for Railway users at stations, parcel offices, goods sheds, etc. | Miscellaneous improvements *viz.*, provision of seats, hedges, shade-trees on platforms at stations, parcel offices and goods sheds etc., to cater to the needs of Railway users. | Raising, extending, widening, surfacing, covering or other improvements on platforms at stations except when such works are required for other than passenger amenity reasons *e.g.*, extension of platforms at big stations to accommodate full length trains, carrying additional coaches provided to relieve over-crowding, provision of additional platforms to facilitate crossing of trains. | Provision of additional foot-over-bridges, improvements and covering of existing foot-over-bridges or subways within station premises to connect platforms or offices at stations, parcel offices, goods shed, etc., to serve the needs of Railway users. | Provision of bathing facilities at stations for use of passengers. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Central . . . | 4,12 | 2,50 | 2,50 | 1,30 | 80 | 15,51 | 1,50 | .. |
| Eastern . . . | 5,32 | 7,17 | 1,45 | 40 | 77 | 45,16 | 3,26 | .. |
| Northern . . . | 4,56 | 4,31 | 1,00 | .. | .. | 14,17 | 3,30 | .. |
| Northeastern . . | 3,73 | 2,20 | 30 | 28 | 5 | 16,65 | .. | 5 |
| Northeast Frontier . | 5,48 | 39 | 8 | 1 | .. | 4,32 | 2,24 | .. |
| Southern . . . | 4,40 | 1,57 | 2,59 | 16 | 1 | 25,86 | 7,59 | 5 |
| South Central . . | 4,16 | 1,30 | 1,33 | 53 | 4 | 12,02 | 1,12 | .. |
| Southeastern . . | 6,65 | 55 | 40 | 40 | .. | 11,69 | 1,05 | .. |
| Western . . . | 1,36 | 2,65 | 1,92 | 57 | 33 | 8,27 | 3,54 | 72 |
| Railway Board . . | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL . . | 39,78 | 22,64 | 11,57 | 3,65 | 2,00 | 1,53,65 | 23,60 | 82 |

II

**below shows against each railway the expenditure proposed on other Railway Users' Amenities in 1977-78**

(Figures in thousands of rupees).

| Provision or improvement of approaches and circulating areas at stations, parcel offices, goods sheds, etc., including improved lighting, Tonga-car-taxi-cycle-rickshaw stands, sheds for bullock and other carts, water troughs, etc., to cater to the requirements of Railway users. | Improvements to existing carriages such as provision of fans, improved lighting and lavatories, special insulations in roofs, bigger water tanks in carriages, better fittings, etc., intended to provide improved facilities for passengers and provision of additional coaches to replace the capacity lost due to more comfortable seating arrangements in new II class coaches. | Improved lighting and provision of fans on platforms or in waiting halls and sheds or vendors' stalls at stations, parcel offices, goods sheds, etc., to cater to the requirements of Railway users. | Opening of new flag stations or conversion of halts into flag stations, as a passenger facility where there is no financial justification. | Exhibition of sheet time tables in glass fronted frames at stations, to serve the requirements of passengers. | Works under all the above heads meant to cater to Railway users provided in connection with melas and required for periods exceeding 6 months. | Provision of washable aprons on passenger platform lines. | Any other works considered essential for meeting the requirements of Railway users at any station, *e.g.*, provision of information offices or Kiosks, provision of public announcement systems, etc. | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 1,00 | 2,50 | 1,50 | .. | .. | .. | 1,00 | 2,00 | 36,23 |
| 1,26 | .. | 1,43 | 65 | 5 | .. | .. | 1,24 | 68,16 |
| 1,04 | .. | 1,86 | .. | .. | .. | 5,15 | 26,41 | 61,80 |
| 8,93 | 45 | 1,58 | 20 | .. | .. | 2,34 | 18 | 36,94 |
| .. | .. | 61 | .. | .. | .. | .. | 1,04 | 14,17 |
| 2,13 | .. | 79 | 8 | 3 | .. | 25 | 97 | 46,48 |
| 7,15 | 38 | 65 | .. | 53 | .. | 50 | 10 | 29,81 |
| 1,30 | .. | 25 | 1,75 | .. | .. | 55 | 1,20 | 25,79 |
| 8 | .. | 2,69 | 2 | 18 | .. | .. | 5,04 | 27,37 |
| .. | 88,01 | .. | .. | .. | .. | .. | .. | 88,01 |
| 22,89 | 91,34 | 11,36 | 2,70 | 79 | .. | 9.79 | 38,18 | 4,34,76 |

## APPENDIX

### Amenities for Staff

| Railways | WORKS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | New Hospitals, dispensaries and additions and improvement to existing ones. | New Schools and additions, alterations and improvements to existing ones. | New Institutes, Rest Houses, Sports Grounds and Reading Rooms and improvements and additions to existing ones. | Provision and improvement of health and welfare works, child welfare and maternity centres. | Cooling arrangements for workshops, canteens and Rest Rooms for workmen. | Provision and Improvement of sanitation, water supply, road lighting and marketing facilities in Railway Colonies. | Provision for Officers Quarters. | Improvements and alterations to existing quarters of whatever type. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Central . . . | 50 | .. | .. | 6,93 | .. | 18,30 | 2,84 | 7,77 |
| Eastern . . . | 3,36 | 2,75 | 15 | .. | 10 | 22,97 | 9,32 | 1,22 |
| Northern . . . | .. | ... | .. | .. | .. | 8,22 | 11,18 | 24,25 |
| Northeastern . . | 1,13 | 2,97 | .. | .. | .. | 4,77 | 2,28 | 19,69 |
| Northeast Frontier . | 10 | 10 | 5 | .. | 13 | 3,55 | 3,99 | 6,17 |
| Southern . . . | 2,34 | 24 | 5 | 30 | 15 | 13,06 | 15,21 | 13,17 |
| South Central . . | 1,65 | 4,05 | 2,40 | 90 | 1,10 | 3,77 | 95 | 20,09 |
| Southeastern . . | 4,36 | .. | 85 | 85 | 65 | 18,72 | 9,69 | 7,42 |
| Western . . . | 57 | .. | .. | 3 | 1,10 | 7,01 | 1,27 | 13,29 |
| Integral Coach Factory | .. | .. | .. | .. | .. | .. | .. | .. |
| W.M.S. (Overheads) . | 82 | .. | 14 | .. | .. | 1,40 | .. | 13 |
| Chittaranjan Locomotive Works . . | 30 | 25 | .. | .. | .. | 1,45 | .. | .. |
| W.M.S. (Overheads) . | .. | .. | 8 | .. | .. | 4,47 | .. | 76 |
| Diesel Locomotive Works . . | .. | .. | .. | .. | .. | .. | .. | .. |
| W.M.S. (Overheads) . | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL . . | 14,31 | 10,36 | 3,50 | 9,01 | 3,23 | 1,01,82 | 56,73 | 1,13,07 |
| W.M.S. (Overheads) . | 82 | .. | 22 | .. | .. | 5,87 | .. | 89 |

III

in 1977-78

(Figures in thousands of rupees)

| | | | | OTHER SERVICES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Quarters for Class III Staff | Quarters for Class IV Staff | Other Works | Total | Medical expenses | Health & Welfare services | Education | Staff Training | Canteens and other staff Amenities | Total | Grand Total |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 70,06 | 67,60 | 5 | 1,74,05 | 2,71,08 | 2,32,51 | 139,74 | 1,86,97 | 31,83 | 7,62,13 | 9,36,18 |
| 19,79 | 35,71 | 1,70 | 97,07 | 3,80,33 | 2,32,14 | 79,99 | 68,96 | 28,41 | 7,89,83 | 8,86,90 |
| 60,34 | 93,64 | 25,35 | 2,22,98 | 3,03,56 | 3,17,25 | 54,02 | 1,60,67 | 24,73 | 8,60,23 | 10,83,21 |
| 34,78 | 31,14 | 3,27 | 1,00,03 | 1,46,42 | 1,14,18 | 30,41 | 51,18 | 14,46 | 3,56,65 | 4,56,68 |
| 26,73 | 28,96 | 63 | 70,41 | 1,74,83 | 1,54,60 | 46,75 | 50,41 | 9,06 | 4,35,65 | 5,06,06 |
| 72,06 | 45,10 | 2,29 | 1,63,97 | 2,19,87 | 1,65,07 | 43,78 | 75,23 | 19,43 | 5,23,38 | 6,87,35 |
| 88,52 | 33,39 | 3,35 | 1,60,17 | 1,57,97 | 96,84 | 67,37 | 78,03 | 15,17 | 4,15,38 | 5,75,55 |
| 1,20,58 | 77,53 | 1,80 | 2,42,45 | 2,91,39 | 2,46,52 | 1,60,62 | 74,85 | 23,53 | 7,96,91 | 10,39,36 |
| 38,55 | 26,19 | 56 | 88,57 | 3,10,98 | 2,33,48 | 75,60 | 1,01,91 | 26,43 | 7,48,40 | 8,36,97 |
| 18,00 | .. | .. | 18,00 | .. | .. | .. | .. | .. | .. | 18,00 |
| .. | .. | 1,53 | 4,02 | .. | .. | .. | .. | .. | .. | 4,02 |
| 14,00 | 7,42 | .. | 23,42 | .. | .. | .. | .. | .. | .. | 23,42 |
| .. | .. | 27 | 5,58 | .. | .. | .. | .. | .. | .. | 5,58 |
| .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5,63,41 | 4,46,68 | 39,00 | 13,61,12 | 22,56,43 | 17,92,59 | 5,98,28 | 8,48,21 | 1,93,05 | 56,88,56 | 70,49,68 |
| .. | .. | 1,80 | 9,60 | .. | .. | .. | .. | .. | .. | 9,60 |

## APPENDIX IV

## CAPITAL AND DEPRECIATION RESERVE FUND EXPENDITURE ON OPEN LINES AND NEW CONSTRUCTIONS DURING 1977-78

(Figures in thousands of rupees)

| Railways | OPEN LINES | | | | | | NEW CONSTRUCTIONS | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Rolling Stock | | Other items | | Total | | Lines in Progress | | New Lines | | Total | |
| | Capital | Depreciation Fund | Capital | Depreciation Fund | Capital | Depreciation Fund | Capital | Depreciation Fund | Capital | Depreciation Fund | Capital | Depreciation Fund |
| Central | 44,95 | 10,05 | 15,78,35 | 9,38,70 | 16,23,30 | 9,48,75 | 4,22,00 | .. | 10,00 | .. | 4,32,00 | .. |
| Eastern | 71,94 | 53,03 | 8,33,67 | 7,21,65 | 9,05,61 | 7,74,68 | 5,01 | .. | 3,00,00 | .. | 3,05,01 | .. |
| Northern | 1,09,31 | 2,28,10 | 16,31,85 | 11,32,07 | 17,41,16 | 13,60,17 | 4,77,12 | 11,06 | .. | .. | 4,77,12 | 11,06 |
| Northeastern | 33,25 | 22,05 | 8,60,83 | 4,26,85 | 8,94,08 | 4,48,90 | 35,98 | 97,47 | .. | .. | 35,98 | 97,47 |
| Northeast Frontier | 9,89 | 2,90 | 2,21,96 | 4,15,13 | 2,31,85 | 4,18,03 | .. | .. | .. | .. | .. | .. |
| Southern | 4,24,04 | 62,35 | 8,79,50 | 8,30,24 | 13,03,54 | 8,92,59 | 10,62,03 | .. | .. | 20,00 | 10,62,03 | 20,00 |
| South Central | 10,83 | 7,00 | 8,14,01 | 6,50,30 | 8,24,84 | 6,57,30 | 7,07,70 | 2,00 | 1,00,00 | .. | 8,07,70 | 2,00 |
| Southeastern | 64,00 | 86,50 | 5,35,99 | 10,57,83 | 5,99,99 | 11,44,33 | 8,92,70 | .. | .. | .. | 8,92,70 | .. |
| Western | 14,62 | 6,90 | 13,96,45 | 7,90,04 | 14,11,07 | 7,96,94 | 34,15 | 7,20 | .. | .. | 34,15 | 7,20 |
| Chittaranjan Locomotive Works | .. | .. | —1,02,85 | 65,07 | —1,02,85 | 65,07 | .. | .. | .. | .. | .. | .. |
| Diesel Locomotive Works | .. | .. | 4,76,84 | 26,67 | 4,76,84 | 26,67 | .. | .. | .. | .. | .. | .. |
| Integral Coach Factory | .. | .. | 3,50,09 | 29,70 | 3,50,09 | 29,70 | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Wheel and Axle Plant | .. | .. | 5,00 | .. | 5,00 | .. | .. | .. | .. | .. | .. | .. |
| Railway Board (Rolling Stock) | 145,80,06 | 68,84,14 | 6,03,73 | .. | 151,83,79 | 68,84,14 | .. | .. | .. | .. | .. | .. |
| TOTAL | 153,62,89 | 73,63,02 | 100,85,42 | 70,84,25 | 254,48,31 | 144,47,27 | 36,36,69 | 1,17,73 | 4,10,00 | 20,00 | 40,46,69 | 1,37,73 |
| Metropolitan Transport Project, Bombay | .. | .. | .. | .. | .. | .. | 4,25 | .. | 1,05,75 | .. | 1,10,00 | .. |
| Metropolitan Transport Project, Calcutta. | .. | .. | .. | .. | .. | .. | 8,60,00 | .. | .. | .. | 8,60,00 | .. |
| Metropolitan Transport Project, Delhi | .. | .. | .. | .. | .. | .. | 15,00 | .. | .. | .. | 15,00 | .. |
| Metropolitan Transport Project, Madras | .. | .. | .. | .. | .. | .. | 15,00 | .. | .. | .. | 15,00 | .. |
| TOTAL .. | .. | .. | .. | .. | .. | .. | 8,94,25 | .. | 1,05,75 | .. | 10,00,00 | .. |
| GRAND TOTAL | 153,62,89 | 73,63,02 | 100,85,42 | 70,84,25 | 254,48,31 | 144,47,27 | 45,30,94 | 1,17,73 | 5,15,75 | 20,00 | 50,46,69 | 1,37,73 |

## APPENDIX V

### Development Fund expenditure during 1977-78

(Figures in thousands of rupees)

| Railways | Works in Progress | New Works | Total |
|---|---|---|---|
| Central | 1,96,20 | 23,83 | 2,20,03 |
| Eastern | 2,20,57 | 26,52 | 2,47,09 |
| Northern | 2,98,99 | 59,01 | 3,58,00 |
| Northeastern | 98,65 | 38,51 | 1,37,16 |
| Northeast Frontier | 72,33 | 6,19 | 78,52 |
| Southern | 1,70,19 | 11,16 | 1,81,35 |
| South Central | 80,45 | 23,46 | 1,03,91 |
| Southeastern | 2,04,50 | 19,83 | 2,24,33 |
| Western | 2,32,45 | 29,15 | 2,61,60 |
| Railway Board | 88,01 | .. | 88,01 |
| TOTAL | 16,62,34 | 2,37,66 | 19,00,00 |

## APPENDIX VI

### Capital-at-charge of Indian Government Railways

(in lakhs of rupees)

| Administration | Budget Estimate 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| 1. Central | 653,01 | 650,28 |
| 2. Eastern | 528,67 | 528,66 |
| 3. Northern | 644,27 | 642,30 |
| 4. Northeastern | 166,36 | 166,17 |
| 5. Northeast Frontier | 226,57 | 225,97 |
| 6. Southern | 528,65 | 529,24 |
| 7. South Central | 341,13 | 340,32 |
| 8. Southeastern | 927,98 | 927,15 |
| 9. Western | 584,46 | 583,31 |
| 10. Chittaranjan Locomotive Works | 57,73 | 58,14 |
| 11. Diesel Locomotive Works | 60,27 | 60,57 |
| 12. Integral Coach Factory | 29,30 | 29,67 |
| 13. Wheels and Axles Plant | 1,68 | 1,68 |
| 14. Railway Board and other Miscellaneous items | 171,50 | 157,12 |
| TOTAL—Capital-at-charge of Indian Government Railways | 4921,58 | 4900,58 |
| 15. Metropolitan Transport Project, Bombay | 3,20 | 3,20 |
| —do— Calcutta | 35,41 | 35,41 |
| —do— Delhi | 2,07 | 2,07 |
| —do— Madras | 1,11 | 1,11 |
| TOTAL | 41,79 | 41,79 |
| Total—Capital-at-charge including outlay on Metropolitan Transport Projects. | 4963,37 | 4942,37 |

## APPENDIX VIII

**Statement showing the percentage of (i) Total Working Expenses to Gross Traffic Receipts, (ii) Net Revenue to Capital-at-charge and (iii) Net Surplus to Capital-at-charge of Indian Government Railways**

(In lakhs of rupees)

| Year | Capital-at-charge | Gross Traffic Receipts | †Working expenses (including depreciation provision) | Net Revenue | Net Surlpus(+) Shortfall(—) | Percentage of: Working Expenses Col.(4) to Gross Traffic Receipts Col.(3) | Net Revenue Col.(5) to Capital-at-charge Col.(2) | Net Surplus/ Shortfall Col.(6) to Capital-at-charge Col.(2) |
|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1977-78(Budget Estimate as presented in March 77 . | 4921,58 | 2091,44 | 1815,32 | 252,01 | +26,45 | 86.8 | 5.1 | +0.5 |
| As now proposed | 4900,58 | 2110,24 | 1828,30 | 257,82 | +32,50 | 86.6 | 5.3 | +0.7 |

†Includes also appropriation to Pension Fund from Revenue from 1964-65.

NOTES:—(1)Col.(5).—Net Revenue represents the net earnings during an accounting period after meeting all the revenue charges except the payment of dividend.

(2)Col.(6).— Net Surplus represents the net earnings during an accounting period after meeting all the revenue charges including the payment of dividend.

## APPENDIX IX

**Railway-wise figures of Percentage of net Revenue to Capital-at-charge**

| Railway | Budget Estimate, 1977-78 As presented in March, 1977 | As now proposed |
|---|---|---|
| Central . | 12.5 | 13.3 |
| Eastern . | —0.1 | —1.7 |
| Northern . | 5.7 | 6.5 |
| North-Eastern | —13.0 | —12.6 |
| Northeast Frontier . | —12.7 | —11.8 |
| Southern . | —0.6 | —2.0 |
| South Central . | 9.9 | 10.2 |
| South Eastern | 12.0 | 12.7 |
| Western . | 9.7 | 10.0 |

NOTE—Net Revenue represents the net earnings during an accounting period after meeting all the revenue charges except the payment of dividend to General Revenues.

APPENDIX X

**Sources and Application of Funds**

(In lakhs of rupees)

| | Budget Estimate, 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| **SOURCES OF FUNDS** | | |
| 1. Net Revenue | 252,01 | 257,82 |
| 2. Dividend to General Revenues | 225,56 | 225,32 |
| 3. Surplus (+)/Deficit(—) | +26,45 | +32,50 |
| 4. Contribution to Depreciation Reserve Fund | 142,91 | 142,91 |
| 5. Open Line Works charged to Revenue | 9,00 | 9,00 |
| 6. Contribution to Pension Fund (Net) | 2,82 | 2,82 |
| 7. Contribution to Accident Compensation, Safety and Passenger Amenities Fund | 7,40 | 7,02 |
| 8. Interest on Fund balances | 29,58 | 29,56 |
| 9. Total Internal Cash Generation | 218,16 | 223,81 |
| 10. Contribution received from the General Revenues: | | |
| (*a*) On Capital Account | 315,95 | 294,95 |
| (*b*) As temporary loans for: | | |
| (*i*) Revenue Reserve Fund | 175,71 | 169,87 |
| (*ii*) Development Fund | 22 | .. |
| 11. Total from General Revenues | 491,88 | 464,82 |
| 12. TOTAL SOURCE OF FUNDS (9+11) | 710,04 | 688,63 |

| | Budget Estimate, 1977-78 | |
|---|---|---|
| | As presented in March, 1977 | As now proposed |
| **APPLICATION OF FUNDS** | | |
| 1. Open Line Works charged to Revenue | 9,00 | 9,00 |
| 2. Capital—additions to Railway assets | 315,95 | 294,95 |
| 3. Replacement Works charged to Depreciation Reserve Fund | 145,85 | 145,85 |
| 4. Development Fund Works | 19,00 | 19,00 |
| 5. Works charged to Accident Compensation, Safety and Passenger Amenities Fund | 4,00 | 4,00 |
| 6. Total (1 to 5) | 493,80 | 472,80 |
| **7. Repayment of loans obtained for: | | |
| (*i*) Revenue Reserve Fund | 160,74 | 160,74 |
| (*ii*) Development Fund | .. | .. |
| 8. Interest on temporary loans: | | |
| (*i*) Revenue Reserve Fund | 19,81 | 19,81 |
| (*ii*) Development Fund | 8,40 | 8,39 |
| 9. Increase/decrease in Fund balances | 27,29 | †26,89 |
| 10. TOTAL APPLICATION OF FUNDS | 710,04 | 688,63 |

**DETAILS OF INCREASE (+)/DECREASE(—) IN FUND BALANCES**

| | | |
|---|---|---|
| Depreciation Reserve Fund | +8,90 | +8,90 |
| Revenue Reserve Fund | .. | .. |
| Development Fund | .. | .. |
| Pension Fund | +13,64 | +13,64 |
| Accident Compensation, Safety and Passenger Amenities Fund | +4,75 | +4,36 |
| TOTAL | +27,29 | +26,90† |
| **Temporary loan outstanding at the end of: | | |
| (*i*) Revenue Reserve Fund | 324,42 | 318,57 |
| (*ii*) Development Fund | 152,76 | 152,54 |
| | 477,18 | 471,11@ |

@This is expected to further come down to about Rs. 440 crores due to higher surplus reflected in the approximate accounts for 1976-77.

†Difference of 1 due to rounding off.

APPENDIX XI

**Statement of Revenue Receipts and Expenditure of Indian Government Railways, 1977-78**

(In thousands of rupees)

| | Central Railway | | Eastern Railway | | Northern Railway | | Northeastern Railway | |
|---|---|---|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed |
| **Capital-at-charge @** | **653,00,86** | **650,28,10** | **528,67,14** | **528,66,14** | **644,26,74** | **642,29,82** | **166,35,95** | **166,17,45** |
| Traffic Earnings— | | | | | | | | |
| (*a*) Coaching— | | | | | | | | |
| (*i*) Passengers— | | | | | | | | |
| Upper | 12,85,67 | 12,85,67 | 4,08,86 | 4,08,86 | 10,67,69 | 10,67,69 | 1,21,19 | 1,21,19 |
| Lower | 81,61,94 | 81,61,94 | 75,14,89 | 75,14,89 | 105,73,53 | 105,73,53 | 43,04,26 | 43,04,26 |
| TOTAL PASSENGERS | 94,47,61 | 94,47,61 | 79,23,75 | 79,23,75 | 116,41,22 | 116,41,22 | 44,25,45 | 44,25,45 |
| (*ii*) Other Coaching | 22,30,12 | 22,06,17 | 7,86,17 | 7,77,52 | 13,28,26 | 13,14,39 | 4,30,48 | 4,25,66 |
| (*b*) Goods | 198,31,50 | 204,71,50 | 172,01,54 | 164,99,30 | 183,74,94 | 190,35,90 | 35,57,52 | 36,95,80 |
| (*c*) Sundry Other earnings | 9,13,03 | 9,06,19 | 7,10,06 | 7,05,16 | 8,03,38 | 7,97,94 | 2,42,10 | 2,40,21 |
| TOTAL | 324,22,26 | 330,31,47 | 266,21,52 | 259,05,73 | 321,47,80 | 327,89,45 | 86,55,55 | 87,87,12 |
| Suspense | —1,99,34 | —1,99,34 | —5,86,16 | —5,86,16 | —92,04 | —92,04 | —29,82 | —29,82 |
| *Gross Traffic Receipts | 322,22,92 | 328,32,13 | 260,35,36 | 253,19,57 | 320,55,76 | 326,97,41 | 86,25,73 | 87,57,30 |
| Working Expenses— | | | | | | | | |
| Ordinary Working Expenses— | | | | | | | | |
| (*i*) Administration | 18,14,88 | 18,18,59 | 25,21,87 | 25 22,84 | 22,13,68 | 22,18,68 | 12,21,20 | 12,23,60 |
| (*ii*) Repairs and Maintenance | 81,94,56 | 82,62,48 | 98,62,13 | 99,28,47 | 100,86,32 | 100,97,95 | 40,06,33 | 40,58,74 |
| (*iii*) Operating Staff | 41,09,65 | 41,22,10 | 51,60,07 | 51,79,18 | 52,55,42 | 52,84,56 | 22,84,03 | 22,97,76 |
| (*iv*) Operation (Fuel) | 46,31,93 | 46,76,34 | 36,16,78 | 36,16,78 | 50,89,44 | 51,60,49 | 13,43,63 | 13,46,64 |
| (*v*) Operation other than Staff and Fuel | 11,60,75 | 11,62,51 | 10,47,27 | 10,89,83 | 11,99,28 | 12,21,73 | 4,53,42 | 4,61,50 |
| (*vi*) Miscellaneous Expenses | 8,74,61 | 8,74,61 | 7,97,48 | 7,97,48 | 9,27,97 | 9,27,97 | 3,86,25 | 3,86,25 |
| (*vii*) Staff Welfare | 7,62,13 | 7,62,13 | 7,89,83 | 7,89,83 | 8,60,23 | 8,60,23 | 3,56,65 | 3,56,65 |
| TOTAL | 215,48,51 | 216,78,76 | 237,95,43 | 239,24,41 | 256,32,34 | 257,71,61 | 100,51,51 | 101,31,14 |
| Suspense | —94,95 | —94,95 | —1,29,10 | —1,29,10 | +30,50 | +30,50 | —26,06 | —26,06 |
| TOTAL—ORDINARY WORKING EXPENSES | 214,53,56 | 215,83,81 | 236,66,33 | 237,95,31 | 256,62,84 | 258,02,11 | 100,25,45 | 101,05,08 |
| *Includes Receipts of worked lines | 27,37 | 27,37 | .. | .. | .. | .. | .. | .. |

@Excludes Capital-at-Charge on MTP

APPENDIX XI—*contd.*

(In thousands of rupees)

| | Central Railway | | Eastern Railway | | Northern Railway | | Northeastern Railway | |
|---|---|---|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed |
| Appropriation to Depreciation Reserve Fund | 19,77,80 | 19,77,80 | 16,22,36 | 16,22,36 | 19,47,61 | 19,47,61 | 4,92,70 | 4,92,70 |
| Appropriation to Pension Fund | 5,47,66 | 5,47,66 | 6,53,45 | 6,53,45 | 5,25,62 | 5,25,62 | 1,98,27 | 1,98,27 |
| Payment to Worked Lines— | | | | | | | | |
| (*a*) Net earnings | 15,05 | 15,05 | .. | .. | .. | .. | .. | .. |
| (*b*) Rebate | .. | .. | 60 | 60 | .. | .. | .. | .. |
| Total Working Expenses | 239,94,07 | 241,24,32 | 259,42,74 | 260,71,72 | 281,36,07 | 282,75,34 | 107,16,42 | 107,96,05 |
| Net Traffic Receipts | 82,28,85 | 87,07,81 | 92,62 | —7,52,15 | 39,19,69 | 44,22,07 | —20,90,69 | —20,38,75 |
| Miscellaneous Transactions— | | | | | | | | |
| (*a*) Receipts— | | | | | | | | |
| (*i*) Other receipts from subsidised companies | 5,00 | 5,00 | .. | .. | .. | .. | 3,00 | 3,00 |
| (*ii*) Other Miscellaneous Receipts | 2,27 | 2,27 | 6,07 | 6,07 | 4,44 | 4,44 | 5 | 5 |
| (*iii*) Receipts from surcharge on passengers | 1,62,00 | 1,62,00 | 1,08,18 | 1,08,18 | 1,30,00 | 1,30,00 | 65,00 | 65,00 |
| Total Receipts | 1,69,27 | 1,69,27 | 1,14,25 | 1,14,25 | 1,34,44 | 1,34,44 | 68,05 | 68,05 |
| Expenditure— | | | | | | | | |
| (*i*) Subsidy | .. | .. | 25,12 | 25,12 | .. | .. | .. | .. |
| (*ii*) Surveys | 10,07 | 10,07 | 10,00 | 10,00 | 17,65 | 22,17 | 18,66 | 6,73 |
| (*iii*) Open Line Works —Revenue | 88,05 | 88,05 | 96,88 | 96,88 | 2,11,04 | 2,11,04 | 53,17 | 53,17 |
| (*iv*) Appropriation to Accident Compensation, Safety and Passenger Amenities Fund | 1,62,00 | 1,62,00 | 1,08,18 | 1,08,18 | 1,30,00 | 1,30,00 | 65,00 | 65,00 |
| Total Expenditure | 2,60,12 | 2,60,12 | 2,40,18 | 2,40,18 | 3,58,69 | 3,63,21 | 1,36,83 | 124,90 |
| Net Miscellaneous Receipts | —90,85 | —90 85 | —1,25,93 | —1,25,93 | — 2,24,25 | —2,28,77 | —68,78 | —56,85 |
| Net Revenue | 81,38,00 | 86,16,96 | —33,31 | —8,78,08 | 36,95,44 | 41,93,30 | —21,59,47 | —20,95,60 |
| Payments to General Revenues— | | | | | | | | |
| (*i*) Dividend to General Revenues<br>(*ii*) Payment in lieu of passenger fare tax<br>(*iii*) Contribution to Railway Safety Works Fund | 32,24,70 | 32,21,19 | 28,05,91 | 28,05,83 | 30,41,63 | 30,42,40 | 8,12,15 | 8,12,08 |
| Surplus (+) or shortfall (—) for the year | +49,13,30 | +53,95,77 | —28,39,22 | —36,83,91 | +6,53,81 | +11,50,90 | —29,71,62 | —29,07,68 |
| **Operating Ratio**** | 74.5% | 73.5% | 99.6% | 103.0% | 87.8% | 86.5% | 124.2% | 123.3% |
| **Ratio of net Revenue to Capital-at-charge** | 12.5% | 13.3% | —0.1% | —1.7% | 5.7% | 6.5% | —13 0% | —12.6% |

**Ratio of Total working Expenses to Gross Traffic Receipts.

APPENDIX XI—*contd.*

**Statement of Revenue Receipts and Expenditure of Indian Government Railways, 1977-78**

(In thousands of rupees)

| | Northeast Frontier Railway | | Southern Railway | | South Central Railway | | Southeastern Railway | |
|---|---|---|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed |
| **Capital-at-charge** | **226,57,33** | **225,97,33** | **528,65,34** | **529,23,85** | **341,12,35** | **340,31,79** | **927,97,66** | **927,14,66** |
| Traffic Earnings— | | | | | | | | |
| (*a*) Coaching— | | | | | | | | |
| (*i*) Passengers | | | | | | | | |
| Upper | 1,96,96 | 1,96,96 | 4,43,71 | 4,43,71 | 5,13,09 | 5,13,09 | 4,96,58 | 4,96,58 |
| Lower | 16,98,30 | 16,98,30 | 56,08,36 | 56,08,36 | 49,56,10 | 49,56,10 | 37,92,96 | 37,92,96 |
| Total Passengers | 18 95,26 | 18,95,26 | 60,52,07 | 60,52,07 | 54,69,19 | 54,69,19 | 42,89,54 | 42,89,54 |
| (*ii*) Other coaching | 2,51,54 | 2,48,72 | 10,52,18 | 10,40,39 | 9,84,50 | 9,73,66 | 9,71,40 | 9,60,52 |
| (*b*) Goods | 38,52,00 | 40,95,68 | 106,31,00 | 102,73,16 | 120,83,94 | 122,49,50 | 317,81,10 | 326,43,43 |
| (*c*) Sundry Other Earnings | 3,21,35 | 3,19,59 | 6,67,67 | 6,62,89 | 3,84,35 | 3,81,49 | 6,56,82 | 6,52,58 |
| TOTAL | 63,20,15 | 65,59,25 | 184,02,92 | 180,28,51 | 189,21,98 | 190,73,84 | 376,98,86 | 385,46,07 |
| SUSPENSE | —39,69 | —39,69 | —53,25 | —53,25 | —1,45,53 | —1,45,53 | —10,59,19 | —10,59,19 |
| *Gross Traffic Receipts | 62,80,46 | 65,19,56 | 183,49,67 | 179,75,26 | 187,76,45 | 189,28,31 | 366,39,67 | 374,86,88 |
| Working Expenses— | | | | | | | | |
| Ordinary Working Expenses— | | | | | | | | |
| (*i*) Administration | 10,12,36 | 10,16,26 | 15,89,38 | 15,89,38 | 11,04,29 | 11,04,29 | 23,17,74 | 23,30,76 |
| (*ii*) Repairs and Maintenance | 30,91,09 | 30,97,19 | 65,55,83 | 66,34,07 | 45,73,12 | 45,82,53 | 90,24,08 | 90,41,53 |
| (*iii*) Operating Staff | 18,09,52 | 18,19,82 | 32,72,29 | 33,05,70 | 26,41,92 | 26,41,92 | 37,15,61 | 37,36,59 |
| (*iv*) Operation (Fuel) | 9,87,89 | 10,00,91 | 32,49,91 | 34,74,91 | 35,05,01 | 35,50,01 | 43,68,44 | 44,64,75 |
| (*v*) Operation other than Staff and Fuel | 5,59,47 | 5,61,57 | 8,01,55 | 8,22,88 | 15,09,59 | 15,33,35 | 13,36,76 | 13,41,37 |
| (*vi*) Miscellaneous Expenses | 3,08,15 | 3,08,15 | 6,44,12 | 6,44,12 | 3,71,84 | 3,71,84 | 5,48,95 | 5,48,95 |
| (*vii*) Staff Welfare | 4,35,65 | 4,35,65 | 5,23,38 | 5,23,38 | 4,15,38 | 4,15,38 | 7,96,91 | 7,96,91 |
| TOTAL | 82,04,13 | 82,39,55 | 166,36,46 | 169,94,44 | 141,21,15 | 141,99,32 | 221,08,49 | 222,60,86 |
| Suspense | —62,21 | —62,21 | —44,53 | —44,53 | —51,96 | —51,96 | —1,14,70 | —1,14,70 |
| TOTAL—ORDINARY WORKING EXPENSES | 81,41,92 | 81,77,34 | 165,91,93 | 169,49,91 | 140,69,19 | 141,47,36 | 219,93,79 | 221,46,16 |
| *Includes receipts of Worked Lines | 8,68 | 8,68 | 29,25 | 29,25 | .. | .. | 9,86 | 9,86 |

APPENDIX XI—*contd.*

(In thousands of rupees)

| | Northeast Frontier Railway | | Southern Railway | | South Central Railway | | Southeastern Railway | |
|---|---|---|---|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | As prssented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed |
| Appropriation to Depreciation Reserve Fund | 7,02,44 | 7,02,44 | 15,87,89 | 15,87,89 | 10,17,57 | 10,17,57 | 28,65,03 | 28,65,03 |
| Appropriation to Pension Fund | 2,47,42 | 2,47,42 | 4,15,60 | 4,15,60 | 2,09,34 | 2,09,34 | 5,60,70 | 5,60,70 |
| Payment to Worked lines— | | | | | | | | |
| (*i*) Net earnings | 4,34 | 4,34 | .. | .. | .. | .. | .. | .. |
| (*ii*) Rebate, etc. | .. | .. | .. | .. | .. | .. | 1,19 | 1,19 |
| TOTAL—WORKING EXPENSES | 90,96,12 | 91,31,54 | 185,95,42 | 189,53,40 | 152,96,10 | 153,74,27 | 254,20,71 | 255,73,08 |
| Net Traffic Receipts | —28,15,66 | —26,11,98 | —2,45,75 | —9,78,14 | 34,80,35 | 35,54,04 | 112,18,96 | 119,13,80 |
| Miscellaneous Transactions | | | | | | | | |
| (*a*) Receipts— | | | | | | | | |
| (*i*) Other receipts from subsidised companies | 82 | 82 | .. | .. | ... | .. | .. | .. |
| (*ii*) Other Miscellaneous Receipts | 22 | 22 | 3 | 3 | 16 | 16 | 25 | 25 |
| (*iii*) Receipts from surcharge on passengers | 18,00 | 18,00 | 88,90 | 88,90 | 59,76 | 59,76 | 60,00 | 60,00 |
| TOTAL—RECEIPTS | 19,04 | 19,04 | 88,93 | 88,93 | 59,92 | 59,92 | 60,25 | 60,25 |
| (*b*) Expenditure— | | | | | | | | |
| (*i*) Surveys | 1,85 | 2,60 | —3,19 | —3,69 | 14,77 | 13,19 | 9,37 | 13,37 |
| (*ii*) Open Line Works Revenue | 51,92 | 51,92 | 98,88 | 98,88 | 81,46 | 81,46 | 96,24 | 96,24 |
| (*iii*) Appropriation to Accident Compensation, safety and Passenger Amenities Fund | 18,00 | 18,00 | 88,90 | 88,90 | 59,76 | 59,76 | 60,00 | 60,00 |
| TOTAL—EXPENDITURE | 71,77 | 72,52 | 1,84,59 | 1,84,09 | 1,55,99 | 1,54,41 | 1,65,61 | 1,69,61 |
| Net Miscellaneous Receipts | —52,73 | —53,48 | —95,66 | —95,16 | —96,07 | —94,49 | —105,36 | —1,09,36 |
| Net Revenue | —28,68,39 | —26,65,46 | —3,41,41 | —10,73,30 | 33,84,28 | 34,59,55 | 111,13,60 | 118,04,44 |
| Payments to General Revenues— | | | | | | | | |
| (*i*) Dividend to General Revenues<br>(*ii*) Payments in lieu of passenger fare tax<br>(*iii*) Contribution to Railway Safety Works Fund | †—6,45,71 | †—6,42,71 | 23,51,47 | 23,50,83 | 16,68,22 | 16,67,00 | 53,67,27 | 53,67,23 |
| Surplus (+) or Shortfall (—)for the year | —22,22,68 | —20,22,75 | —26,92,88 | —34,24,13 | +17,16,06 | +17,92,55 | +57,46,33 | +64,37,21 |
| **Operating ratio | 144.8% | 140.1% | 101.3% | 105.4% | 81.5% | 81.2% | 69.4% | 68.2% |
| Ratio of net revenue to Capital-at-charge | —12.7% | —11.8% | —0.6% | —2.0% | 9.9% | 10.2% | 12.0% | 12.7% |

**Ratio of Total Working Expenses to Gross Traffic Receipts

†No dividend liability. This represents loss in the working of Strategic lines.

APPENDIX XI—*contd.*

**Statement of Revenue Receipts and Expenditure of Indian Government Railways 1977-78**

(In thousands of rupees)

| | Western Railways | | Total-All Railways | |
|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed |
| **Capital-at-Charge** | **584,46,32** | **583,30,63** | **4921.57,92** | **4900,57,92** |
| Traffic Earnings: | | | | |
| (*a*) Coaching— | | | | |
| (*i*) Passengers— | | | | |
| Upper | 12,28,79 | 12,28,79 | 57,62,54 | 57,62,54 |
| Lower | 83,27,12 | 83,27,12 | 549,37,46 | 549,37,46 |
| Total Passenger | 95,55,91 | 95,55,91 | 607,00,00 | 607,00,00 |
| (*ii*) Other Coaching | 11,96,35 | 11,83,97 | 92,31,00 | 91,31,00 |
| (*b*) Goods | 189,62,46 | 193,29,45 | 1362,76,00 | 1382,93,72 |
| (*c*) Sundry Other Earnings | 7,38,24 | 7,32,95 | 54,37,00 | 53,99,00 |
| TOTAL | 304,52,96 | 308,02,28 | 2116,44,00 | 2135,23,72 |
| Suspense | —2,94,98 | —2,94,98 | —25,00,00 | —25,00,00 |
| *Gross Traffic Receipts | 301.57,98 | 305,07,30 | 2091,44,00 | 2110,23,72 |
| Working Expenses— | | | | |
| Ordinary Working Expenses | | | | |
| (*i*) Administration | 19,90,40 | 19,91,40 | 157,85,80 | 158,15,80 |
| (*ii*) Repairs and Maintenance | 81,44,68 | 81,47,18 | 635,38,14 | 638,50,14 |
| (*iii*) Operating Staff | 45,25,96 | 45,49,84 | 327,74,47 | 329,37,47 |
| (*iv*) Operation (Fuel) | 45,69,32 | 47,15,06 | 313,62,35 | 320,05,89 |
| (*v*) Operation other than Staff and Fuel | 11,73,23 | 11,96,58 | 92,41,32 | 93,91,32 |
| (*vii*) Miscellaneous Expenses | 8,58,01 | 8,58,01 | 57,17,38 | 57,17,38 |
| (*vii*) Staff Welfare | 7,48,40 | 7,48,40 | 56,88,56 | 56,88,56 |
| TOTAL | 220,10,00 | 222,06,47 | 1641,08,02 | 1654,06,56 |
| Suspense | —39,55 | —39,55 | —5,32,56 | —5,32,56 |
| TOTAL—ORDINARY WORKING EXPENSES | 219,70,45 | 221,66,92 | 1635,75,46 | 1648,74,00 |
| *Includes Receipts of worked lines | | | 75,16 | 75,16 |

APPENDIX XI—*contd.*

(In thousands of rupees)

| | Western Railway | | Total—All Railways | |
|---|---|---|---|---|
| | As presented in March, 1977 | As now proposed | As presented in March, 1977 | As now proposed |
| Appropriation to Depreciation Reserve Fund | 17,86,60 | 17,86,60 | 140,00,00 | 140,00,00 |
| Appropriation to Pension Fund | 5,76,94 | 5,76,94 | 39,35,00 | 39,35,00 |
| Payment to Worked lines | | | | |
| (*a*) Net earnings | .. | .. | 19,39 | 19,39 |
| (*b*) Rebate | .. | .. | 1,79 | 1,79 |
| TOTAL—WORKING EXPENSES | 243,33,99 | 245,30,46 | 1815,31,64 | 1828,30,18 |
| Net Traffic Receipts | 58,23,99 | 59,76,84 | 276,12,36 | 281,93,54 |
| Miscellaneous Transactions | | | | |
| (*a*) Receipts— | | | | |
| (*i*) Other receipts from subsidised companies | .. | .. | 8,82 | 8,82 |
| (*ii*) Other Miscellaneous Receipts | 1,14 | 1,14 | 25,52 | 25,52 |
| (*iii*) Receipts from surcharbe on passengers | 2,31,00 | 2,31,00 | 9,22,84 | 9,22,84 |
| TOTAL—RECEIPTS | 2,32,14 | 2,32,14 | 9,57,18 | 9,57,18 |
| (*b*) Expenditure— | | | | |
| (*i*) Land | .. | .. | .. | .. |
| (*ii*) Subsidy | .. | .. | 25,12 | 25,12 |
| (*iii*) Surveys | 3,89 | 5,09 | 83,07 | 79,53 |
| (*iv*) Other miscellaneous Expenditure | .. | .. | 13,72,67 | 13,76,21 |
| (*v*) Open Line Works—Revenue | 1,22,36 | 1,22,36 | 9,00,00 | 9,00,00 |
| (*vi*) Appropriation to Pension Fund | .. | .. | 65,00 | 65,00 |
| (*vii*) Appropriation to Accident Compensation, Safety and Passenger Amenities Fund | 2,31,00 | 2,31,00 | 9,22,84 | 9,22,84 |
| TOTAL—EXPENDITURE | 3,57,25 | 3,58,45 | 33,68,70 | 33,68,70 |
| Net Miscellaneous Receipts | —1,25,11 | —1,26,31 | —24,11,52 | —24,11,52 |
| Net Revenue | 56,98,88 | 58,50,53 | 252,00,84 | 257,82,02 |
| Payments to General Revenues— | | | | |
| (*i*) Dividend to General Revenues | | | | |
| (*ii*) Payments in lieu of passenger fare tax | 27,64,56 | 27,62,82 | 225,55,65 | 225,32,34 |
| (*iii*) Contribution to Railway Safety Works Fund | | | | |
| Surplus (+) or Shortfall (—) for the year | +29,34,32 | +30,87,71 | +26,45,19 | +32,49,68 |
| **Operating Ratio**** | **80.7%** | **80.4%** | **86.8%** | **86.6%** |
| **Ratio of net Revenue to Capital-at-charge** | **9.7%** | **10.0%** | **5.1%** | **5.3%** |

**Ratio of Total Working Expenses to Gross Traffic Receipts.

## APPENDIX XIII

### Depreciation Reserve Fund

(In lakhs of rupees)

| Year | Appropriation to fund from | | | | With-drawal from fund | Net accretion to fund during the year | Closing Balance |
|---|---|---|---|---|---|---|---|
| | Revenue | Capital | Interest on balance | Total | | | |
| 1977-78 (Budget Estimate) | | | | | | | |
| (i) As presented in March, 1977 | 140,00 | 2,91 | 11,84 | 154,75 | 145,85 | 8,90 | 225,59 |
| (ii) As now proposed | 140,00 | 2,91 | 11,84 | 154,75 | 145,85 | 8,90 | 225,59 |

## APPENDIX XIV

### Revenue Reserve Fund

(In lakhs of rupees)

| Year | Appropria-tion to Fund | Withdrawal from fund | Net accretion to Fund during the year | Closing Balance |
|---|---|---|---|---|
| 1977-78 (Budget Estimate) | | | | |
| (i) As presented in March, 1977 | (*a*)180,55 | (*b*)180,55 | .. | 32† |
| (ii) As now proposed | (*c*)180,55 | (*b*)180,55 | .. | 32† |

† These figures are provisional as the balance of the ex-state Railways merged therein have not yet been finalised.

(*a*) Includes 175,71 lakhs loan from General Revenues.

(*b*) Made up of 61,02 lakhs due to repayment of third instalment of loan taken in 1974-75, repayment of 50,74 lakhs—second instalment of loan taken in 1975-76 and 48,98—first instalment of proposed loan of 146.95 crores to be taken in 1976-77 and 19,81 lakhs for interest on outstanding loan.

(*c*) Includes 169,87 lakhs loan from General Revenues. Also includes 5,84 lakhs out of a revenue surplus of 32,50 lakhs.

## APPENDIX XV

### Development Fund

(In lakhs of rupees)

| Year | Appropriation to Fund from | | | Withdrawal from Fund | Net accretion to Fund during the year | *Closing Balance |
|---|---|---|---|---|---|---|
| | Revenue Surplus etc. | Interest on balances | Total | | | |
| 1977-78 (Budget Estimate) . . . . . | | | | | | |
| (i) As presented in March, 1977 . . . | (*a*)26,67 | —7,67 | 19,00 | 19,00 | .. | .. |
| (ii) As now proposed . . . . . | (*b*)26,66 | —7,66 | 19,00 | 19,00 | .. | .. |

* These figures are provisional, as the balances of ex-state Railways merged therein have not yet been finalised.

(*a*) Represents 26,45 lakhs transferred from surplus and 22 lakhs anticipated loan from General Revenues.

(*b*) Represents 26,66 transferred from a total revenue surplus of 32,50 lakhs.

## APPENDIX XVI

### Railway Pension Fund

(In lakhs of rupees)

| Year | Appropriation to Fund | | | | | Withdrawal from Fund | Net accretion to fund during the year | Closing Balance |
|---|---|---|---|---|---|---|---|---|
| | By transfer from S.R.P F. (Contributory) | Revenue | Capital | Interest on balance | Total | | | |
| 1977-78 Budget Estimate | | | | | | | | |
| (i) As presented in March, 1977 | .. | 40,00 | 1,00 | 10,82 | 51,82 | 38,18 | 13,64 | 208,90 |
| (ii) As now proposed | .. | 40,00 | 1,00 | 10,82 | 51,82 | 38,18 | 13,64 | 208,90 |

## APPENDIX XVII

### Accident Compensation, Safety and Passenger Amenities Fund

(In lakhs of rupees)

| Year | Appropriation to Fund | | | Withdrawal from Fund | Net accretion to Fund during the year | Closing balance |
|---|---|---|---|---|---|---|
| | From surcharge on passengers | Interest | Total | | | |
| 1977-78 (Budget Estimate) | | | | | | |
| (i) As presented in March, 1977 | 9,23 | 1,35 | 10,58 | 5,83 | 4,75 | 27,60 |
| (ii) As now proposed | 9,23 | 1,34 | 10,57 | 6,21 | 4,36 | 27,21 |

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# Works, Machinery and Rolling Stock, Programmes of Railways for 1977-78

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S/21 RB/77—1

## SUMMARY
## OF
## RAILWAYS' ROLLING STOCK, MACHINERY AND WORKS PROGRAMME FOR 1977-78

The Budget Estimate for 1977-78 of expenditure chargeable to Capital, Depreciation Reserve Fund, Development Fund, Open Line Works (Revenue) and Accident Compensation, Safety and Passenger Amenities Fund is given below :—

(Figures in thousands of rupees)

| Particulars | Budget Estimate, 1977-78 |
|---|---|
| Capital | 294,95,00 |
| Depreciation Reserve Fund | 145,85,00 |
| Development Fund | 19,00,00 |
| Open Line Works—Revenue | 9,00,00 |
| Accident Compensation, Safety and Passenger Amenities Fund | 4,00,00 |
| TOTAL | 472,80,00 |
| Metropolitan Transport Projects—Misc. Advances (Cap.) | 10,00,00 |
| GRAND TOTAL | †482,80,00 |

†This includes an amount of Rs. 2.80 crores for financing of Export orders.

The following is the distribution of the net provision of 482.80 crores among the various classes of works:—

(Figures in lakhs of rupees)

| S. No. | Particulars | Budget Estimate, 1977-78 | | | | | |
|---|---|---|---|---|---|---|---|
| | | Capital | Depreciation Reserve Fund | Development Fund | Open Line Works (Revenue) | Accident Compensation, Safety and Passenger Amenities Fund | Total |
| 1. | Rolling Stock | 153,63 | 73,63 | 22 | 1 | .. | 227,49 |
| 2. | Machinery and Plant | 1,40 | 4,50 | 10 | 1,00 | .. | 7,00 |
| 3. | Track Renewals | .. | 65,62 | .. | .. | .. | 65,62 |
| 4. | Bridge Works | 4 | 7,69 | 1,53 | 33 | 2,08 | 11,67 |
| 5. | Traffic Facilities | 58,12 | 2,86 | 5,37 | 2,74 | .. | 69,09 |
| 6. | Signalling and Interlocking works, etc. | 2,88 | 6,26 | 1,61 | 1,31 | 1,67 | 13,73 |
| 7. | Workshops (including production units, namely DLW, CLW & ICF but excluding those provided as part of Electrification Projects) | 14,55 | 76 | 1,62 | 1,58 | .. | 18,51 |
| 8. | Electrification | 18,73 | 25 | 5 | .. | .. | 19,03 |

(Figures in lakhs of rupees)

| S. No. | Particulars | Budget Estimate, 1977-78 | | | | | |
|---|---|---|---|---|---|---|---|
| | | Capital | Depreciation Reserve Fund | Development Fund | Open Line Works (Revenue) | Accident Compensation, Safety and Passenger Amenities Fund | Total |
| 9. | Other Electrical Works | 24 | 2,12 | 99 | 65 | .. | 4,00 |
| 10. | Staff Quarters | 4,46 | 1,00 | 1,05 | 44 | .. | 6,95 |
| 11. | Amenities for Staff | 1 | 24 | 2,03 | 65 | .. | 2,93 |
| 12. | Passenger and other Railway Users' Amenities | .. | 6 | 3,69 | .. | 25 | 4,00 |
| 13. | New lines | 21,96 | .. | .. | .. | .. | 21,96 |
| 14. | Restoration of dismantled lines | 37 | 1,27 | —2 | .. | . | 1,62 |
| 15. | Other specified works | 71 | 41 | 76 | 30 | .. | 2,18 |
| 16. | Taking over of Open Line wires from P & T Deptt. | 50 | .. | .. | .. | .. | 50 |
| 17. | Investment in Government Commercial Undertakings—Road Services | 10,00 | .. | .. | .. | .. | 10,00 |
| 18. | Investment in Indian Railway Construction Co. Ltd. | 1,00 | .. | .. | .. | .. | 1,00 |
| 19. | (*a*) Stores Suspense (Net) | 1,37 | .. | .. | .. | .. | 1,37 |
| | (*b*) Manufacture Suspense (Net) | —1,02 | .. | .. | .. | . | —1,02 |
| | (*c*) Miscellaneous Advances (Net) | 6,34 | .. | .. | .. | . | 6,34 |
| 20. | Credits or recoveries— | | | | | | |
| | (*a*) Credits for released materials | .. | —20,82 | .. | .. | .. | —20,82 |
| | (*b*) Other credits | —34 | .. | .. | —1 | .. | —35 |
| | TOTAL | 294,95 | 145,85 | 19,00 | 9,00 | 4,00 | 472,80 |
| | Metropolitan Transport Projects | 10,02 | .. | .. | .. | .. | 10,02 |
| | Credits or Recoveries | —2 | .. | .. | .. | .. | —2 |
| | GRAND TOTAL | 304,95 | 145,85 | 19,00 | 9,00 | 4,00 | †482,80 |

†This includes an amount of Rs. 2.80 crores for financing of Export orders.

## 1. TRACK

A total provision of Rs. 65.62 crores has been made for Track Renewals during 1977-78—Rs. 45.61 crores for "Works in Progress" and Rs. 20.01 crores for "New Works".

Important New Works proposed during 1977-78 with brief notes of justification are as under:—

## 2. BRIDGE WORKS

1. *Bina-Katni section : Replacement of* 11/30.5 *m girder bridge at km* 1151/12 *(Bearmi Bridge)—Central Railway.*—The Bridge was constructed around the year 1888 with 11 spans of 30.5 m through girders. The girders have outlived their normal life and are fatigued. Cracks have also been noticed in the girders of this bridge. In view of the deteriorating condition of steelwork and in the interests of safety, as also the need to strengthen the bridge to withstand the load of heavier trains, it has become necessary to replace the girders on condition basis. Total cost of the work is estimated at Rs. 64.80 lakhs of which an outlay of Rs.12.00 lakhs is proposed during 1977-78.

2. *Bridge No.* 13 *(Vivekananda Bridge)—Proposed replacement of deck plates and stringer cover plates of span No.* 2 & 3 *—Eastern Railway.*—The deck plates and the stringer cover plates of spans No.2 & 3 of the bridge are badly corroded and perforated and require immediate replacement. Total cost of the work is estimated at Rs. 11.15 lakhs of which an outlay of Rs. 4.26 lakhs is proposed during 1977-78.

3. *Between Dhang and Bairagnia—Providing a* 5 × 40′ *plate girder bridge at km* 133/2-4 *in replacement of an overaged temporary pile bridge—Northeastern Railway.*—In 1965, due to heavy floods, a breach occurred at km 133/8-10 between Dhang and Bairagnia and the traffic remained suspended till it was restored with a temporary wooden pile bridge. Due to age, the wooden piles are showing signs of decay and distress. In the interest of safety, the temporary pile bridge is now proposed to be replaced by a permanent bridge. Total cost of the work is estimated at Rs. 29.55 lakhs of which an outlay of Rs. 7.00 lakhs is proposed during 1977-78.

4. *Shoranur—Cochin Harbour Terminus section: Regirdering of Bridge No.* 132 *at km* 64/4-5 *and jacketting of piers and abutments—Southern Railway.*—The girders of this bridge were erected in 1902 and have outlived their normal life. The girders have also suffered extensive corrosion because of saline atmosphere and as such are proposed to be renewed on condition basis with new standard steel girders. The piers and abutments of the bridge are proposed to be strengthened by jacketting, as these have developed cracks. Total cost of the work is estimated at Rs. 20.00 lakhs of which an outlay of Rs. 3.50 lakhs is proposed during 1977-78.

5. *Bombay-Virar section—Strengthening of Bridges No.* 73 and 75 *by replacement of piers—Western Railway.*—The existing Bridges No. 73 and 75 over Vasai Creek were built more than 50 years ago with cast iron screw pile piers. These bridges are on a trunk route with very heavy goods and passenger traffic. The high speed Rajdhani Express between Delhi and Bombay also runs on this route. The piles of the bridges are already severely over stressed and incapable of taking heavier trains expected to be run in the future. It is, therefore, proposed to strengthen these bridges by replacement of piers. The work is estimated to cost Rs. 10.10 crores and an outlay of Rs. 5.00 lakhs is proposed during 1977-78.

6. With a view to avoid accidents and eliminate hold up of road and rail traffic at busy level crossings, the following road over bridges are proposed in replacement of level crossings during 1977-78.

(Figures in lakhs of rupees)

| Particulars | Estimated Cost | Outlay for 1977-78 |
|---|---|---|
| (*i*) *Vikhroli.*—Construction of road over bridge at km. 24/4-5 in replacement of level crossing No. 16 (Central Railway) . . . . . | 19.90<br>Deposit 21.30 | 3.00 |
| (*ii*) *Karjat.*—Provision of a road over bridge in replacement of existing level crossing No. 28 (Central Railway) . . . . . | 16.50<br>Deposit 16.50 | 1.00 |
| (*iii*) *Jullundur City-Pathankot Section.*—Provision of a road over bridge in place of existing level crossing No. 123A at Km. 84/12-13 (Northern Railway) . | 17.71<br>Deposit 19.30 | 4.50 |
| (*iv*) Provision of a road over bridge in place of existing level crossing No. 125-B/3-T at Km. 268/12-13 near Ambala City Station (Northern Railway) . | 31.80<br>Deposit 32.61 | 4.50 |

(Figures in lakhs of rupees)

| Particulars | | Estimated cost | Outlay for 1977-78 |
|---|---|---|---|
| (v) *Jullundur City-Pathankot section.*—Provision of a road over bridge in place of existing level crossing No. 46-B at Km. 31/3-4 (Northern Railway) . | | 14.91 | 4.10 |
| | Deposit | 17.33 | |
| (vi) *Etmadpur-Byepass Road near Tundla.*—Provision of a road over bridge in place of level crossing No. 74-A at Km. 1256/5-6 (Northern Railway) . | | 14.83 | 5.40 |
| | Deposit | 15.23 | |
| (vii) *Tanjavur-Nagore Section.*—Proposed road over-Bridge at Km. 53/13-14 in place of existing level crossing at Km. 54/13-14 of Mayuram-Muthupet Road (State Highway) (Southern Railway) . . | | 17.40 | 0.50 |
| | Deposit | 1.30 | |
| (viii) *Tanjavur-Nagore section.*—Proposed Road over Bridge in place of existing level crossing at Km. 36/12-13 in Tiruvarur Peralam Section near Tiruvarur (State Highway) (Southern Railway) . . | | 15.10 | 0.50 |
| | Deposit | 1.10 | |
| (ix) *Vijayawada-Waltair section.—Bhimadolu.*—Proposed construction of road over bridge at Km. 504/3-4 in place of level crossing No. 357 between Sitampet and Bhimadolu Stations (South Central Railway) . . . . . | | 13.00 | 2.00 |
| | Deposit | 13.94 | |
| (x) *Vijayawada-Machilipatnam section.*—Proposed road over bridge at Km. 11/8-9 in place of level crossing No. 14 at Km. 12/4-5 between Ramavarappadu-Nidamanuru Stations (South Central Railway) . . . . . | | 20.24 | 3.36 |
| | Deposit | 25.39 | |
| (xi) *Pune-Miraj section.—Ghorpuri.*—Construction of road over bridge in place of level crossing No. 5 at Km. 5/10-11 between Ghorpuri and Sasvad Road Stations for N. H. way No. 9 (South Central Railway) . . . . . | | 26.53 | 6.05 |
| | Deposit | 29.30 | |
| (xii) *Balasore.*—Provision of a road overbridge on the Remuna Road level crossing (Southeastern Railway) . . . . . | | 37.55 | 14.75 |
| | Deposit | 43.79 | |
| (xiii) *Mahim.*—Provision of a road over bridge in place of level crossing no. 17 on Sion-Mahim Link Road (Western Railway) . . . . . | | 24.71 | 7.50 |
| | Deposit | 99.91 | |
| (xiv) *Valsad.*—Provision of road over bridge in place of level crossing No. 98 (Western Railway) . . | | 24.33 | 3.00 |
| | Deposit | 19.56 | |
| (xv) *Ankleshwar.*—Providing a road overbridge in place of level crossing No. 172 (Western Railway) . | | 18.42 | 3.00 |
| | Deposit | 13.89 | |
| (xvi) *Anand.*—Providing a road overbridge in place of level crossing No. 260 (Western Railway) . . | | 15.93 | 7.50 |
| | Deposit | 17.14 | |
| (xvii) *Dahod.*—Providing a road overbridge in place of level crossing No. 45 on Baroda-Ratlam Section (Western Railway) . . . . . | | 27.08 | 3.00 |
| | Deposit | 24.86 | |

PROGRESS OF ROAD OVER/UNDER BRIDGES

97 works of construction of Road over/under bridges in replacement of existing busy level crossings were programmed as works in progress and new works in the Railways' Budget for 1976-77. Estimates in respect of 80 works were sanctioned. During the year, work on 16 bridges was completed and work on 51 bridges was in progress. Remaining proposals were in various stages of planning, preparation of drawings, designs and sanction to the estimates.

(The details, Railway-wise and State-wise, are given at pages 15-16).

## 3. TRAFFIC FACILITIES

1. *Bhopal—Provision of additional terminal and rake maintenance facilities—Central Railway.*—It is proposed to provide increased terminal facilities at Bhopal to enable introduction of additional passenger trains from Bhopal to various points to meet pressing demands. The work is expected to cost approximately Rs. 10 lakhs of which a provision of Rs. 2.6 lakhs is being made in 1977-78.

2. *Remodelling of Bombay VT Suburban yard (to provide for double discharge platforms, smoother entry/exit)—Central Railway.*—Existing suburban station at Bombay VT has facilities for discharge of passengers only on one side of the track. This slows down clearance of suburban passengers from the platforms unlike at Churchgate where platforms are available on both sides of the track facilitating speedier and smoother clearance. Apart from causing inconvenience to passengers, absence of double discharge facilities also affects the frequency of service. In order to remove these difficulties, as also to provide for increase in suburban services, it is proposed to remodel Bombay VT suburban station to provide for double discharge facilities as well as better exit and entry arrangements. The work is estimated to cost Rs. 3.56 crores of which an outlay of Rs. 1.00 lakh is proposed during 1977-78.

3. *Provision of a single goods line between Thana-Vikhroli-Trombay on the up side of the main line—Central Railway.*—There has been serious limitation of capacity on the Ghat sections of Central Railway for movement of traffic to and from Bombay area. Works for provision of a third line alongside the existing lines on both North-east and South-east Ghats have since been taken up, besides remodelling of Kalyan yard to handle increased industrial, other goods and passenger traffic to and from Bombay area. With this, the Thana-Kurla section of Central Railway would become a bottleneck as utilisation of capacity by suburban, long distance passenger trains and goods trains has crossed saturation point. It is, therefore, proposed to provide a single goods line between Thana-Vikhroli-Trombay so that goods traffic to and from Trombay Industrial Complex can byepass Thana-Kurla section as well as Kurla yard.

The work is estimated to cost approximately Rs. 7.28 crores of which an outlay of Rs. 69.00 lakhs is proposed during 1977-78.

4. *Chembur-Mankhurd Section—Doubling of* (3.48 Km)*—Central Railway.*—Kurla-Mankhurd section of Central Railway handles heavy commuter traffic. The importance of this section is growing on account of a number of industries and residential colonies having come up in the area served by it. While double line is available between Kurla and Chembur, the 3.48 Km. Chembur-Mankhurd patch is still provided with a single line, which constitutes a serious bottleneck for the introduction of additional suburban trains in this area, causing inconvenience to the commuters. It is, therefore, proposed to undertake doubling of Chembur-Mankhurd section at a cost of Rs. 51.83 lakhs, with an outlay of Rs. 7 lakhs in 1977-78.

5. *New Delhi—Provision of additional Island Platform and allied terminal facilities, Phase IA—Northern Railway.*—Keeping in view serious limitation of terminal capacity in Delhi area and the need for introducing more passenger trains, it is proposed to provide additional terminal capacity at New Delhi as a part of a major scheme being executed in phases. The cost for this phase is estimated at Rs. 173.30 lakhs of which a provision of Rs. 38.51 lakhs is proposed in 1977-78.

6. *Tundla-Kanpur Section : Provision of Up loops at Hirangaon, Makhanpur and Maitha.—Northern Railway :*—On Tundla-Kanpur double line electrified section, there are certain stations where only one loop has been provided both for up and down direction. These common loops are not desirable on a high speed route. In order to ease the operational constraints, it is proposed to provide three additional loops, one each at Hirangaon, Makhanpur and Maitha in the budget for 1977-78 at a cost of Rs. 47 lakhs. An outlay of Rs.25 lakhs for 1977-78 has been provided.

7. *Kurukshetra-Ambala Section—Provision of two Crossing Stations—Northern Railway*—Doubling work on the Subzimandi-Panipat section on the Delhi-Ambala Cantt. route is in progress which will enable the handling of additional traffic for the Thermal and Fertiliser Plant at Panipat. The section Kurukshetra to Ambala on this route, however, would become a bottleneck as it is fully utilised now. This section will also be required to cater to the traffic from Tughlakabad to North-Western Sector. It is, therefore, proposed to provide two additional crossing stations with single loop between Kurukshetra-Dhirpur and Dhirpur-Shahbad Markanda at an estimated cost of Rs.27 lakhs. An outlay of Rs.20 lakhs has been proposed for 1977-78.

8. *Provision of additional facilities on Rohtak-Jakhal Section for increasing line capacity—(a) Provision of crossing station—one between Jakhal and Tohana and another between Jind and Kinana and (b) Provision of tokenless working—Northern Railway.*—In order to deal with seven additional trains, anticipated in 1980-81, on the Rohtak-Jakhal section of the Northern Railway, it has become necessary to increase the line capacity on this section over and above the present charted capacity of 22 trains since the present utilisation is above 80%. The additional trains are meant for dealing with the traffic in connection with the Thermal and Fertilizer Plant at Bhatinda, POL traffic, empty specials required in this regard and an additional passenger train.

The total number of trains required to be run on this section in 1980-81 is 23. To anable the railway to run 23 trains on this section, each way, in 1980-81, it is necessary to create a charted capacity of 26 trains. For this purpose, it is proposed to provide additional facilities in the form of two crossing stations and tokenless working at a cost of Rs. 136 lakhs. An outlay of Rs. 50 lakhs has been proposed for 1977-78.

9. *Conversion of Varanasi-Bhatni metre gauge section into broad gauge* (162.00 *Kms.*)—*Northeastern Railway.*—With the conversic n of Barabanki-Samastipur section into broad gauge, Varanasi-Bhatni metre gauge line, with broad gauge on either side, would become a bottleneck and would also entail double transhipment. With limited capacity on Rajendrapul at Mokameh, not much traffic can be diverted *via* Barauni and, therefore, increased requirement of traffic for destinations to and across Varanasi-Bhatni section would continue to move on this route. Besides, even on the metre gauge section between Varanasi and Bhatni an investment of the order of about Rs. 12.6 crores would be essential to provide for higher capacity to handle increased traffic and for undertaking track and bridge works on replacement account. As against this, conversion of the section into broad gauge is expected to cost only Rs. 13.91 crores. Since there is only marginal difference in the cost of the two alternatives, conversion of this section from metre gauge to broad gauge is proposed to be taken up so that apart from elimination of double transhipment, the benefit of lower operating costs on the broad gauge would accrue. The outlay proposed during 1977-78 is Rs. 50 lakhs.

10. *Acquisition of land for future quadrupling of Madras—Gummidipundi Section—Southern Railway.*—Madras-Gummidipundi is an important sub-section of Madras-Gudur trunk line. The density of traffic on this section is high, including suburban trains. With the growing industrial activity in the area, there is heavy growth in traffic, particularly commuters and in the long run it would be necessary to provide quadruple line on the portion which is at present provided with only double line. To prevent the area getting built up, it is proposed to acquire land for the purpose at an approximate cost of Rs. 50 lakhs, with an outlay of Rs. 15 lakhs in 1977-78.

11. *Daund-Wadi Section—Proposed extension of refuge sidings at five crossing stations to hold* 70 *wagons.* (1) *Pophlaj,* (2) *Tilati,* (3) *Hunsihadgil,* (4) *Bablad,* (5) *Hirenanduru—South Central Railway.*—The traffic on South Central Railway is on increase but in view of the short siding lengths it is not possible to run longer trains to carry the traffic offered. The length of the sidings at these stations is being increased to accommodate full train length at a cost of Rs. 16.2 lakhs with a provision of Rs. 3.5 lakhs in 1977-78.

12. *Secunderabad Division—Land acquisition in connection with the proposed chord line between Maula Ali and Sanatnagar Stations.—South Central Railway*—It has been considered necessary to provide a line connecting Maula Ali and Sanatnagar for through trains which could bye pass Secunderabad as Secunderabad Yard is not in a position to handle the growing traffic. Land is to be acquired for the purpose at an estimated cost of Rs. 185 lakhs. An outlay of Rs. 10 lakhs is being provided in 1977-78.

13. *Additional Works required in Central India Coal Field area-Southeastern Railway.*—The loading of coal in the Central India Coalfields has been increasing consistently. Against an average of 905 wagons loaded daily in 1973-74, the actual traffic in 1975-76 was 1222 wagons and this has further increased during 1976-77. Coal India Limited have planned to increase production in Central India Coalfields substantially during the next few years and as bulk of traffic from these fields moves towards Katni, it is necessary to augment facilities at some of the stations in this area. It is, therefore, proposed to take up works of extension of loops to hold longer trains, improved signalling arrangements, provision of additional loop lines, opening of a block station and provision of V.H.F. communication between Manendragarh and Bishrampur at an estimated cost of Rs. 89.73 lakhs with an outlay of Rs. 10 lakhs during 1977-78.

14. *Muri-Bokaro doubling (Phase I)—Patch doubling of* (1) *Jhalida-Kotshila* (12.9 Km) *and Kotshila-Pundag* (12.5 *Km.*).—*Southeastern Railway.*—A survey conducted to assess the rail facilities required for expansion of Bokaro Steel Plant from 2.5 M.T. to 4.00 M.T. per annum has revealed that doubling of Muri-Bokaro (54.1 Km.) is essential. The work is proposed to be carried out in phases. The first phase of the work *i.e.* doubling of (i) Jhalida-Kotshila (12.9 Km) and (ii) Kotshila-Pundag (12.5 Km) at a cost of Rs. 3.37 crores is included in the Budget with an outlay of Rs. 25.00 lakhs during 1977-78.

15. *Line capacity works on coal carrying route—providing additional facilities at Godhra, Rentia, Meghanagar, Morwani and Ujjain Stations-Western Railway.*—With the increased emphasis on coal based industries, it has been found necessary to create additional line capacity on Western Railway. As the total scheme is expected to cost Rs. 8 crores, the work is proposed to be done in phases. The first phase covering these five stations is estimated to cost Rs. 50.20 lakhs of which a provision of Rs. 20 lakhs is being included in 1977-78.

16. *Conversion of Delhi-Sabarmati metre gauge section into broad gauge—Western Railway.*—The Delhi-Sabarmati metre gauge line is already working to over 90% saturation and considerable difficulty is being experienced in meeting the pressing demands for movement of goods and passenger traffic. Having regard to the importance of this vital metre gauge line, engineering-*cum*-traffic surveys were carried out during 1972-73 to consider its conversion to broad gauge. According to the survey reports, the estimated cost of conversion of Delhi-Sabarmati metre gauge section into broad gauge is Rs. 108.00 crores, and the project after conversion is expected to yield a return of 10.55% by Discounted Cash Flow Technique. The entire project is expected to take about eight years for completion. Due

to constraint of resources, it is proposed to take up work on the gauge conversion scheme in suitable phases, and meet the traffic requirements to some extent even during the intervening period.

A final location engineering-*cum*-traffic survey is to be taken up to determine the phasing, the final alignment to be adopted and for updating the cost and traffic prospects. It is, therefore, proposed to initiate action on the gauge conversion of Delhi-Sabarmati metre gauge route into broad gauge in 1977-78 at an estimated cost of Rs. 108.00 crores with an outlay of Rs. 10.00 lakhs in the first year.

17. *Karachiya Yard—Remodelling of the yard in connection with increased anticipated loading of POL traffic—Western Railway.*—The expansion of Gujarat Refinery from the existing capacity of 3.7 million tonnes to 7.3 million tonnes in the near future has necessitated the expansion of this yard. The work is estimated to cost Rs. 2.27 crores of which a provision of Rs. 20 lakhs is being made in 1977-78.

## 4. SIGNALLING AND TELECOMMUNICATION

1. *Dadar-Replacement of electro-mechanical signalling by Route Relay Interlocking—Central Railway.*—Dadar is an important junction on the Delhi-Bombay trunk route and handles very heavy traffic. The existing electro-mechanical signalling equipment which has become due for replacement on age-*cum*-condition basis, is proposed to be replaced with route relay interlocking. The anticipated cost of this work is Rs. 50.00 lakhs. An outlay of Rs. 6.20 lakhs has been provided in 1977-78 for this work.

2. *Pachmarhi-Jabalpur section:—Provision of microwave link—Central Railway.*—Jabalpur is the Divisional Headquarters of Central Railway. The tele-communication facilities between Jabalpur and Itarsi, Bombay and other adjoining Divisional Headquarters are at present grossly inadequate. Central Railway is providing a multichannel microwave radio relay link on the Bombay-Bhusawal-Nagpur-Agra route. Pachmarhi is a repeater station on the Nagpur-Agra section. It is proposed to extend the microwave link from Pachmarhi to Jabalpur. This will provide the required speech and teleprinter channels between Jabalpur and other important stations. The cost of the scheme is Rs. 22.61 lakhs. An outlay of Rs. 3.00 lakhs has been provided in 1977-78 for this work.

3. *Garwa Road—Nagaruntari section: Provision of departmental alignment with ACSR wire for control circuits—Eastern Railway.*—Garwa Road-Chopan section is an important Single Line Section of Eastern Railway comprising of (1) Garwa Road—Nagaruntari, (2) Nagaruntari-Renukoot and (3) Renukoot-Chopan Sections. They connect Eastern Railway with Northern and Central Railways. With a view to maintain efficient communication over the Section, it is proposed to erect railway's own departmental alignment with ACSR wire for control circuits on Garwa Road-Nagaruntari Section at an estimated cost of Rs. 12.24 lakhs. An outlay of Rs. 0.30 lakh has been provided during 1977-78 for this work.

4. *Kanpur-Tundla Section : Replacement of wornout signalling equipment by panel with MACL at four stations—Northern Railway.*—Kanpur-Tundla section falls on the important Delhi-Howrah trunk route. The existing mechanical signalling equipment at four stations on this route is due for replacement on age-*cum*-condition basis. It is proposed to replace the equipment at these stations with panel interlocking. The anticipated cost of this work is Rs. 26.32 lakhs. An outlay of Rs. 4.00 lakhs has been provided in 1977-78 for this work.

5. *Juhi Yard—Replacement of PI-LC cables with PVC insulated cables—Northern Railway*—Juhi yard is an important junction on the Delhi—Howrah trunk route and handles very heavy goods and passenger traffic. The existing PI-LC cables in this yard are showing very low insulation resistance as they have outlived their useful life. It is proposed to replace these cables with PVC insulated lead sheathed cables. The anticipated cost of this work is Rs. 18.00 lakhs. An outlay of Rs. 3.00 lakhs is proposed in 1977-78.

6. *New Delhi (D.S. Office)—Expansion of the capacity of D.S. Office Railway Automatic Exchange from 600 lines to 700 lines alongwith the conversion of 3 digit numbering scheme into 4 digit numbering scheme—Northern Railway.*—The present capacity of the Railway Telephone Exchange in D.S. Office, New Delhi is fully utilised and there is a pending demand for over 80 new connections. It is proposed to expand the capacity of this exchange by 100 lines, with conversion of the 3 digit numbering scheme to 4 digit numbering scheme at an estimated cost of Rs. 17.00 lakhs. An outlay of Rs. 1.00 lakh has been provided in 1977-78.

7. *Provision of Standard III Signalling on Dhuri-Ludhiana Section and Extension of loop at Chajli-Northern Railway :*—In order to develop additional capacity required on the Jakhal-Ludhiana section of Northern Railway to cater to the increased traffic expected on this section on account of POL and general growth on the section, it is necessary to go in for Standard III Signalling on the section. In the first phase, the work of providing Standard III Signalling between Dhuri and Ludhiana is being undertaken in the year 1977-78, as this section requires immediate relief, at a cost of Rs.65 .54 lakhs with an outlay of Rs. 5 lakhs.

8. *Replacement of Control and Dy. Control by ACSR wire on Section New Jalpaiguri-New Alipurduar* (BG) *with provision of staff quarters, office and godown for maintenance purposes—Northeast Frontier Railway.*—The ACSR wire alignment on the New Jalpaiguri-New Alipurduar (BG) section is functioning at a very low efficiency as the copper wires of the control and deputy control circuits have been replaced at different places by iron wires on account of theft of copper wires. Other fittings such as insulators, iron arm brackets etc. also require large scale replacement on condition basis. It is proposed to replace the circuits by ACSR copper welled wires on this section with provision of staff quarters for linesmen and office and godown for TCI for ensuring proper

maintenance of the alignment and circuits at an estimated cost of Rs. 10.99 lakhs with an outlay of Rs. 0.8 lakh during 1977-78.

9. *Tindivanam—Villupuram Section : Replacing existing Standard III MAUQ Signalling with MACL with centralised operation at four stations—Southern Railway.*—Chingalpattu—Villupuram Section forms part of the metre gauge trunk route of Southern Railway. The existing Standard III MAUQ Signalling equipment at the various stations on this section is due for replacement on age-*cum*-condition basis. It is proposed to start the replacement work at four stations on this section at an anticipated cost of Rs. 42.45 lakhs with an outlay of Rs. 0.95 lakh in 1977-78.

10. *Provision of tokenless block instruments—Renigunta-Gudur Section* (10 *block sections*)—*Southern Railway.*—To cater to the present and anticipated traffic levels on this section, it is proposed to provide tokenless block working on the Gudur-Renigunta Section of Southern Railway at an anticipated cost of Rs. 15.00 lakhs. An outlay of Rs. 1.00 lakh has been provided in 1977-78.

11. *Harihar—Chickjajur Section : Replacing two aspect L.Q. Signalling by Standard III MAUQ Signalling with end cabins at six stations—Southern Railway.*—The existing wornout Standard III L.Q. Signalling equipment are due for replacement on age-*cum*-condition basis at six stations on the above mentioned section. It is now proposed to replace this equipment by providing equipment to suit Standard III MAUQ Signalling with end cabins. The anticipated cost of the work is Rs. 44.72 lakhs. An outlay of Rs. 1.00 lakh has been provided in 1977-78 for this work.

12. *Sholapur-Wadi Section : Replacement of wornout signalling gears by MACL with centralised operation at five stations—South Central Railway.*—Sholapur-Wadi Section is situated on the Madras-Bombay trunk route. The existing two aspect Lower Quadrant Signalling Equipment at five stations on this section is due replacement on age-*cum*-condition basis. It is now proposed to provide multiple aspect colour light signalling with centralised operation of points and signals at these five stations. The anticipated cost of the work is Rs. 42.00 lakhs. An outlay of Rs. 4.75 lakhs has been provided in 1977-78 for this work.

13. *Ratlam-Kota Section: Provision of Directional Multi-channel Microwave Link—Western Railway.*—The existing telecommunication facilities between the Divisional Headquarters at Kota with Ratlam, Bombay and with other Divisional Headquarters of Western Railway are inadequate. A multi-channel Microwave Radio Relay link has already been commissioned on the Bombay-Baroda-Ratlam route. It is proposed to extend this link to Kota from Ratlam. The system will cater for speech and teleprinter channel between important centres of Railway operation and will also provide for radio patch facilities for control circuits. The anticipated cost of the work is Rs. 85.64 lakhs. An outlay of Rs. 2.00 lakhs has been provided in 1977-78 for this work.

14. *Barejadi : Replacement of existing wornout mechanised signal by panel interlocking—Western Railway.*—Barejadi is situated on the Virar-Sabarmati electrified section. The signalling equipment at this station has become due for replacement and it is proposed to carry-out the replacement work by providing panel interlocking. The anticipated cost of this work is Rs. 21.87 lakhs. An outlay of Rs. 1.50 lakhs has been provided in 1977-78 for this work.

## 5. WORKSHOPS REMODELLING AND EXTENSIONS

1. *Parel workshop—Setting up of facilities for heavy repairs to rotating equipment of diesel-electric locos—Central Railway.*—Parel workshop of Central Railway is one of the workshops nominated for undertaking repairs to electrical equipment of diesel-electric locomotives. It is proposed to set up necessary facilities for the purpose at an estimated cost of Rs. 79.33 lakhs, with an outlay of Rs. 9 lakhs in 1977-78.

2. *Nasik Road—Setting up of Traction Motor Rewinding/Heavy Repair Workshop for Electric Rolling Stock—Central Railway.*—The existing facilities for armature rewinding on various railways are not adequate to meet the arisings for present day holding of traction motors of electric locomotives and electric multiple unit stock of various types. For meeting the shortfall in capacity and improving the quality of repair/rewinding work, it is proposed to set up facilities at Nasik Road with a capacity of 30 rewindings per month at a total estimated cost of Rs. 387.65 lakhs of which Rs. 10 lakhs are expected to be spent during 1977-78.

3. *Sealdah (Narkeldanga)—Lifting facilities at Narkeldanga Car Shed—Eastern Railway.*—The existing lifting capacity provided in Narkeldanga EMU Car Shed is insufficient to meet the increased workload on account of introduction of annual overhaul of electrical equipment and bogies as also to cater for the increase in the holding of coaches resulting from the provision of an additional motor coach each in the existing eight Car EMU rakes. Additional lifting capacity and repair facilities for EMU coaches are, therefore, proposed to be provided in the adjoining area released by the Steam Loco Shed. The work is estimated to cost Rs. 34.00 lakhs, of which an outlay of Rs. 4.00 lakhs is being provided in 1977-78.

4. *Expansion of Belliaghata Diesel Locomotive Shed to home 50 locos—Eastern Railway.*—Belliaghata Diesel Locomotive Shed was built for homing and maintenance of 30 Diesel Locos. With the receipt of additional locos, the fleet strength has now gone up to 50 locomotives. For effective maintenance of these locos, it is proposed to carry out suitable extension of maintenance facilities at an estimated cost of Rs. 40.00 lakhs, with an outlay of Rs. 7.00 lakhs in 1977-78.

5. *Patratu—Expansion of Diesel shed from 40 to 60 locomotives—Eastern Railway.*—Originally Patratu diesel shed was planned to home 40 diesel electric locomotives. Due to sharp increase in loading in the area served by Patratu diesel shed during the last

two years, the number of locomotives homed in the shed has increased to 58 locomotives against the capacity of 40 locomotives.

In order to cater to the increased load, it is proposed to expand the maintenance and repair facilities at this shed at an estimated cost of Rs. 84.00 lakhs with an outlay of Rs. 15 lakhs during 1977-78.

6. *Expansion of Kalka NG diesel shed—Phase II—Northern Railway.*—Kalka diesel shed is presently undertaking minor schedules for Narrow Gauge diesel locomotives and rail cars based at Kalka diesel shed. This shed is proposed to be developed for carrying out heavy repair schedules like POH for locomotives based at Kalka and Pathankot. The work is estimated to cost Rs. 14.42 lakhs of which an outlay of Rs. one lakh is proposed during 1977-78.

7. *Charbagh workshop—Extension of diesel loco POH facilities from 2 locos per month to 6 locos per month—Northern Railway.*—Charbagh loco workshop of Northern Railway has presently a capacity for POH of 2 Diesel Locos per month. The POH capacity at Charbagh workshop is, however, required to be increased to 6 diesel locos per month in order to meet the anticipated requirements during the 5th and 6th Plan periods. It is proposed to provide the necessary facilities for the purpose at an estimated cost of Rs. 163.37 lakhs of which Rs. 32.50 lakhs are proposed to be spent during 1977-78.

8. *Expansion of Tondiarpett Diesel Locomotive Shed for homing 50 Diesel Locomotives—Southern Railway.*—Tondiarpett Diesel Locomotive Shed has been planned for homing 30 diesel shunters. Keeping in view the anticipated increase in holdings, it is proposed to extend the capacity of this shed for homing and servicing of 50 Diesel Shunters at an estimated cost of Rs. 46.00 lakhs, out of which Rs. 0.94 lakh is expected to be spent during 1977-78.

9. *Golden Rock Workshop—Setting up of facilities for reclamation of cylinder blocks of diesel-electric locos—Southern Railway.*—Presently facilities for reclamation of cylinder blocks for diesel locos are available to a limited extent in the Diesel Loco Works, Varanasi. With increase in the diesel locomotive fleet, it has become necessary to create additional capacity for this work. It is proposed to set up these facilities at Golden Rock Workshops of the Southern Railway at an estimated cost of Rs. 2.65 crores out of which Rs. 5.00 lakhs are expected to be spent in 1977-78.

10. *Kharagpur Workshop—Extension of diesel locos POH facilities for increasing out-turn from 5 locos to 8 locos per month—Southeastern Railway.*—The POH capacity at Kharagpur workshop is required to be increased from 5 to 8 diesel locos per month in order to meet the anticipated POH requirements during the 5th and 6th Plan periods. Necessary facilities are proposed to be provided at an estimated cost of Rs. 43.43 lakhs of which Rs. 5.00 lakhs are proposed to be spent in 1977-78.

11. *Bhubaneswar—Setting up of a new Carriage repair workshop—Southeastern Railway.*—In order to meet the additional requirement of POH of coaches, it is proposed to set up a new carriage repair workshop at Bhubaneswar with a capacity for POH of 8 four-wheeled units per day with scope for further expansion, at an estimated cost of Rs. 7.94 crores of which Rs. 0.01 lakh is expected to be spent during 1977-78.

12. *Ajmer Workshop—Provision of facilities for POH of MG diesel locos—Western Railway.*—Ajmer workshop of Western Railway is one of the workshops nominated for undertaking POH of MG diesel locos of Western, Northern and Northeastern Railways. It is proposed to set up necessary facilities for POH of 3 MG diesel locos per month at the workshop at an estimated cost of Rs. 99.70 lakhs, of which Rs. 5 lakhs are expected to be spent during 1977-78.

13. *Hapa Workshop—Removing & resiting of structures, Machinery and Plant of Jamnagar workshop to Hapa for providing facilities for NPOH for B.G. Wagons—Western Railway.*—Consequent on the proposed conversion of Viramgam-Okha-Porbander section into BG, Jamnagar M.G. workshop would no longer remain connected with M.G. lines. The workshop would have ultimately to be closed down. There is need to develop NPOH facilities for BG wagons in this area with the increase in BG network. It is, therefore, proposed to remove and resite the structures, machinery and plant of Jamnagar workshop at Hapa for undertaking NPOH of BG wagons at an estimated cost of Rs. 18.30 lakhs. To enable preparatory work being taken up in this regard, a token provision of Rs. 1,000 is proposed for 1977-78.

14. *Sabarmati—Providing additional facilities to increase ROH capacity to 5 ROH per day—Western Railway.*—Box type wagons are required to be given running overhaul (ROH) at an interval of 18 months in between two periodical overhauls. In order to meet the additional requirement of ROH capacity on the Western Railway, it is proposed to provide additional facilities at Sabarmati and increase the ROH capacity from 2 to 5 ROH per day at an estimated cost of Rs. 18.75 lakhs of which Rs. 3 lakhs are expected to be spent during 1977-78.

15. *Provision of additional facilities for increased production at the Diesel Locomotive Works—Varanasi.*—In view of the need to expand production capacity of the Diesel Locomotive Works for achieving an out-turn level of 150 Diesel locos per year, as also to establish capacity for repairs to 120 engine blocks, supply of 2,000 cylinder heads, 5,000 finished cylinder liners and for manufacture of 143 items of maintenance spares, per annum it is proposed to provide additional facilities at the Diesel Locomotive Works at an estimated cost of Rs. 384.94 lakhs, with an outlay of Rs. 175.88 lakhs during 1977-78.

## 6. ELECTRIC SUB-STATIONS AND POWER HOUSES

1. *Bombay Suburban District—Replacement of Mercury Arc Rectifier by Silicon Rectifier of 3000 KW capacity at Diva Sub-station—Central Railway.*—The existing Mercury Arc Rectifier which was installed in the year 1955-56 has been failing in service. Facilities for repair of Mercury Arc tanks are not available in the country and the Mercury Arc Rectifiers

have become obsolete abroad. Replacement of the Mercury Arc Rectifier at Diva sub-station by a 3000 KW silicon rectifier is, therefore, proposed. The work is estimated to cost Rs. 13.00 lakhs of which an outlay of Rs. 0.50 lakh is being provided in 1977-78.

2. *Bombay Suburban District—Replacement of 1500V DC Switchgear at Wadibunder and Kurla Sub-stations—Central Railway.*—The existing 1500V DC switchgear at Wadibunder and Kurla sub-stations was installed in 1954 and needs replacement on age-*cum*-condition basis. The rating of the existing circuit breakers is also inadequate for the present day requirements. It is proposed to replace them by Circuit breakers of higher rating at these sub-stations. The work is estimated to cost Rs. 31.00 lakhs of which an outlay of Rs. 0.50 lakh is being provided in 1977-78.

3. *Bombay Division : N. E. & S. E. Districts—Replacement of 20 route Kms of 110 KV transmission line conductors, earth wires and earth connections—Central Railway.*—The 110 KV transmission lines in N.E. and S.E. districts of Bombay Division have been in service for 48 years. Due to climatic condition in the ghat areas and the heavy pollution caused by the growing industries along Bombay-Pune line and in Kalyan area, the conductors and the earth wire have badly deteriorated. It is proposed to replace these over a length of 20 route Kms in the affected area. The work is estimated to cost Rs. 18.50 lakhs of which an outlay of Rs. 0.50 lakh is being provided in 1977-78.

4. *Howrah—Replacement of existing cross span wire providing mechanical separation of OHE between Up and Dn. tracks on section between Sheoraphuli (23 Km) to Magra (47 Km)—Eastern Railway.*—When the section was initially electrified on 3000V DC in 1957-58, cross span wires supported on the portal structures were used for registration of the contact wire. With this type of construction, damage of OHE of one line has been resulting in consequential damage to OHE of other tracks, causing serious dislocation of traffic on this busy suburban section. To minimise such failures, replacement of the existing cross span wires and provision of mechanical separation of OHE between Up and Dn tracks is proposed to be carried out between Sheoraphuli and Magra. The work is estimated to cost Rs. 14.74 lakhs of which an outlay of Rs. 1 lakh is being provided in 1977-78.

5. *Provision of mid-on-generation system of train lighting in lieu of the existing conventional system of train lighting on Narasapur—Bhimavaram—Machillipatnam—Gudivada—Vijayawada—Guntur : 7 rakes—South Central Railway.*—The train lighting equipment of the conventional type *viz.*, dynamo, switchgear, batteries belts, cables mounted beneath the coach under-frame are vulnerable to thefts by miscreants and anti-social elements. There is also the problem of inadequate generation due to slow speed, frequent stops and long halts of these trains, which leads to discharge of batteries and failures of lights and fans. To overcome these problems, it is proposed to provide mid-on-generation system of train lighting on these seven rakes at a cost of Rs. 21.50 lakhs with an outlay of Rs. 1.00 lakh during 1977-78.

6. *Bombay Local Section—Renewal of contact wire 20 Kms on the Western Railway.*—This is a programmed replacement of worn-out contact wire. The proposal covers 20 Kms where the contact wire has been in service since 1928. The work is estimated to cost Rs. 24.86 lakhs of which an outlay of Rs. 1.00 lakh is being provided in 1977-78.

7. *Elphinstone Road Sub-station—Replacement of traction rectifier transformer of rectifier No. 1, 2 & 3—Western Railway.*—Mercury arc tanks of the existing 3 × 2000 KW rectifier sets which were installed at Elphinstone Road in 1952 have already been approved for replacement. The power transformers of these rectifier units are also in a bad condition and have been failing in service requiring replacement. The work is estimated to cost Rs. 14.99 lakhs of which an outlay of Rs. 1.00 lakh is being provided in 1977-78.

## 7. STAFF WELFARE WORKS

1. *Amritsar—Extension of 25 bedded hospital to accommodate another 20 beds—Northern Railway.*—The staff strength at Amritsar is likely to increase by 1000 to 1500 in the near future with the Locomotive Workshop having taken up production of wagons. The present accommodation in the sub-divisional hospital is for 25 beds only which is inadequate to meet even the present day requirements and is much below the standard bed ratio of 10 : 1000 employees. It is, therefore, proposed to add 20 more beds at a total cost of Rs. 8.69 lakhs. The outlay for 1977-78 is proposed at Rs. 0.20 lakh.

2. *Electrification of old 1800 type I Quarters—Northern Railway.*—In accordance with the policy of electrification of the existing quarters on a programmed basis, it is proposed to take up electrification of 1800 units type I at 68 stations in Allahabad, Jodhpur, Moradabad and Ferozepur Divisions at an estimated cost of Rs. 12.06 lakhs with an outlay of Rs. 4.00 lakhs during 1977-78.

3. *Lalgarh—Provision of one open 6-metre diameter well in Lalgarh Colony—Northern Railway.*—The normal daily requirement of water at Lalgarh is presently of 26 lakh litres. This demand is likely to increase further with more amenities to staff and increase in service requirements. Against the present need of water @3.25 lakhs litres per hour, existing source capacity is only of 1.07 lakhs litres per hour. With a view to augment the source capacity, it is proposed to provide another open well of 6-metre dia at this place. The scheme also provides for 2 Nos. of electrically driven pumps, a stand-by generating set and a power house. The total cost of the work is Rs. 15.68 lakhs out of which outlay proposed in 1977-78 is Rs. 1.00 lakh.

4. In accordance with the policy of converting the existing dry type latrines into sanitized latrines on a programmed basis, it is proposed to take up the conversion of existing dry type latrines of staff quarters into sanitized latrines during 1977-78 as given below:—

(Figures in lakhs of rupees)

| | Estimated cost | Outlay for 1977-78 |
|---|---|---|
| (*i*) Secunderabad Division.—Conversion of existing dry type latrines of staff quarters into sanitized latrines 400 units at 8 stations (South Central Railway) . | 5.40 | 1.10 |
| (*ii*) Vijayawada Division.—Conversion of existing dry type latrines of staff quarters into sanitized latrines 459 units at 18 stations (South Central Railway) . | 7.43 | 1.10 |
| (*iii*) Hubli Division.—Conversion of existing dry type latrines of staff quarters into sanitized latrines 600 units at 6 stations (South Central Railway) . . | 8.10 | 1.20 |
| (*iv*) Sabarmati.—Converting the pan type latrines into flush type (Phase II)—252 units (Western Railway) . | 5.18 | 1.00 |

## 8. PASSENGER AMENITIES WORKS

1. *Mirzapur—Provision of a new platform, Station Building, Foot over-bridge and circulating area—Northern Railway.*—Mirzapur is an important station on Delhi-Howrah Trunk Route. It is also a district headquarter. The present station building is located on island platform and facilities provided are not commensurate with the present day requirement at this station. Considering the importance of the station and the difficulties being experienced by the travelling public it is proposed to provide a high level platform, passenger platform shelter, foot overbridge, waiting hall, entrance hall, 1st class waiting room etc. on the city side with provision for adequate circulating area at an anticipated cost of Rs. 25 lakhs, of which an outlay of Rs. 2.50 lakhs is proposed during 1977-78.

2. *Indara—Provision of additional passenger amenities viz. raising and cover over platform including electrification, Foot overbridge, booking office, station approach road, platform fencing and retiring room—Northeastern Railway.*—Indara is an important four-way junction station on Bhatni-Varanasi Section of Northeastern Railway. These facilities are proposed to be provided for the railway users at this station at an anticipated cost of Rs. 8.41 lakhs with an outlay of Rs. 5.97 lakhs in 1977-78.

3. *Vijayawada—Provision of Reservation, Booking and Enquiry Counters, waiting hall, refreshment room, Retiring room and other facilities (Phase II)—South Central Railway.*—Vijayawada, the second biggest town in Andhra Pradesh and nerve centre of coastal belt activities, is the most important junction station on the S.C. Railway dealing with a maximum number of trains which move to and from six different directions. The present volume of passenger traffic averages 9500 number outward and 9000 inward daily. The maximum number of passengers dealt with at any one time during normal days is 2500. The station handles 30 Mail/Express trains and 32 passenger trains of which 13 are originating trains.

The existing station building is quite inadequate to handle the present volume of traffic itself and various facilities such as reservation, booking, enquiry counters, waiting hall, retiring room, refreshment room etc. are very congested. It has thus become necessary to provide additional accommodation for these services to deal with not only the present level of traffic but also to cater for the anticipated increase in traffic in future. It is, therefore, proposed to provide a new station building at Vijayawada as a two-storeyed building with provision of a basement at a total cost of Rs. 29.50 lakhs with an outlay of Rs. 6.01 lakhs in 1977-78.

## 9. OTHER STRUCTURAL WORKS

1. *Secunderabad—Provision of one more floor over 'B' Block of 'Rail Nilayam' (Zonal Railway Headquarters Office) to accommodate part of the existing FA&CAO's office by dismantling the existing barrack occupied by Traffic Accounts Office—South Central Railway.*—The Traffic Accounts Office of South Central Railway is at present located in a barrack which was taken over from the Military six years ago and is now in a dilapidated condition. The wooden rafters have decayed badly and are showing signs of distress at many places. It is, therefore, proposed to dismantle the barrack on condition basis.

The FA&CAO's office is presently located about a kilometer away from the Rail Nilayam and lot of inconvenience is being experienced in day to day work with that department. It is, therefore, proposed to shift a part of the FA&CAO's office to the Rail Nilayam by constructing one more floor over the 'B' Block of Rail Nilayam. The Traffic Accounts Office will be shifted from the old barrack to the area so released in the existing building of the FA&CAO's office. The cost of construction of another floor on the 'B' block of Rail Nilayam is estimated at Rs. 26.00 lakhs of which an outlay of Rs. 0.01 lakh is proposed in 1977-78.

## 10. CONSTRUCTION OF NEW LINES AND ELECTRIFICATION OF RAILWAY LINES ETC.

1. *Construction of a new broad gauge line between Mirchadhuri and Jayant (35 Kms) on Eastern Railway.*—Singrauli Coalfield is one of the biggest coalfields in the country and has got the second thickest coal seam in the world. Production of coal from the existing coal mines in Gorbi and Jhingurda blocks of Singrauli Coalfields is being progressively stepped up and six more blocks including Bina

and Jayant are being developed with modern mining equipment. Work on development of coal mines in Bina and Jayant blocks has already started. Gorbi and Jhingurda blocks of Singrauli Coalfield which are located on the northern fringe of the coalfield are served by the Obra-Singrauli and Singrauli-Katni railway lines. The remaining blocks in Singrauli coalfield are located on the southern side of the coalfield and will have to be served by a railway line running along the southern fringe of the coalfield. A premilinary Engineering-*cum*-Traffic Survey has been carried out for a railway line to provide a suitable outlet for the remaining blocks and according to this survey a new railway line is required to be constructed in the first instance from Mirchadhuri to Jayant block, having a length of 35 Kms and estimated to cost Rs. 16.28 crores. The coalfield will meet the requirements of coal of the Super Thermal Power Stations to be set up in Uttar Pradesh and Madhya Pradesh, and also for the Thermal Power Houses in Rajasthan, Gujarat, Maharashtra and Delhi. In addition, the coalfield will meet the requirements of coal for fertilisers and other industries in Maharashtra, Uttar Pradesh and West India. The proposed line is estimated to carry 2.3 million tonnes of coal in 1978-79. The line is expected to yield a return of more than 10% by the Discounted Cash Flow Technique. The Ministry of Energy are keen that the line should be completed expeditiously to enable movement of equipment for commissioning of the Super Thermal Power House at Kota and also for the movement of coal from Jayant block, which will be ready to go into production in 1978-79. It is, therefore, proposed to take up construction work of this railway line at a cost of Rs. 16.28 crores with an outlay of Rs. 3 crores in 1977-78.

2. *Construction of a new broad gauge line between Bhadrachalam and Manuguru (52 Kms) on South Central Railway.*—A Final Location Engineering-*cum*-Traffic Survey has been carried out for construction of a new railway line from Bhadrachalam to Manuguru having a length of 52 Kms. to serve the new coal mines being developed by M/s. Singareni Collieries Co. on either bank of Godavari river near Manuguru. The production of Singareni Collieries is estimated to be 10.6 million tonnes by the end of the 5th Five Year Plan. A major portion of this increase will be contributed by the mines to be developed at Manuguru, Cherla and Gauridevi Peta. About 60% of the coal to be mined in this area will be power grade coal and the balance high quality coal useful for cement, railways and other industries. Development of these mines will reduce the lead of high grade coal for the Southern States. The Ministry of Energy have, therefore, attached considerable importance to the construction of the line, which will provide an outlet for coal from the locations mentioned above. This line will also serve other industries which have already been planned by the State Government. The line is estimated to cost Rs. 8.05 crores and is expected to yield a return of 10.95% by the Discounted Cash Flow Technique. It is, therefore, proposed to take up construction work of the above rail link at an estimated cost of Rs. 8.05 crores with an outlay of Rs. 1 crore in 1977-78.

3. *Electrification of Delhi-Bina section—Delhi-Jhansi section (Phase I and including electrification of Delhi Avoiding Line—Central Railway.*—Delhi-Bina section forms the first leg of the Delhi-Madras/Bombay trunk routes. Average traffic density on the Delhi-Bina section during 1975-76 is 22.2 million gross tonnes per annum. The freight as well as passenger traffic is expected to rise further. As per extant policy of electrification of important trunk routes where density of traffic is high, it is proposed to electrify Delhi-Jhansi section of the Central Railway in the first phase. The work is estimated to cost Rs. 38 crores. An outlay of Rs. 10 lakhs has been proposed for this work during 1977-78.

4. *Restoration of railway line from Pamban to Dhanushkodi-Southern Railway.*—During the cyclone and tidal wave in December, 1964, the railway line between Pamban and Dhanushkodi was washed away at many places. The embankment was also subject to constant erosion and it was, therefore, decided to dismantle the portion of railway line between Pamban and Dhanushkodi.

From the religious point of view, Dhanushkodi is a very important place of pilgrimage at the Southern most-tip of the country. It attracts pilgrims from all over India and there has been strong popular demand for the restoration of the line.

It is proposed to restore this line (26 Kms.) at a cost of Rs.1 crore with an outlay of Rs.20.00 lakhs in the Budget for 1977-78.

5. (*i*) *Fly over at Bandra (to connect the slow-lines of the Western Railway to the Harbour Branch lines of the Central Railway); and (ii) Ancillary works between Ravli Junction and V.T. to increase the number of trains to 12 per hour as well as an island platform at Vadala to facilitate interchange of passengers between up and down trains—Metropolitan Transport Projects, Bombay.*—The proposed work will, besides increasing the frequency of suburban services on the Harbour Branch of the Central Railway also enable those commuters, who reside in the suburbs north of Bandra along the Western Railway line and have their work place near V.T. station, to commute without change of trains at Bandra/Dadar. Also, commuters travelling between the suburbs north of Bandra and the New Bombay/Kurla-Mankhurd area will have to change trains only once at Vadala and thereby the pressure on Dadar as an interchange point will be reduced. The work is estimated to cost about Rs. 692.00 lakhs and will take 3 years to complete. An outlay of Rs. 105.75 lakhs is proposed in 1977-78.

## 11. STAFF QUARTERS

The following is the list of works costing over Rs. 5 lakhs each, which are being included in 1977-78, as a part of the Railways' general policy of providing quarters to as many of the staff as possible within the limitation of available resources.

(Figures in lakhs of rupees)

| Sl. No. | Particulars of works | Anticipated cost | Outlay proposed in 1977-78 |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | CENTRAL RAILWAY | | |
| 1. | Kurla.—Provision of 40 units type I (multi-storeyed) quarters | 9.50 | 2.00 |
| 2. | Saugor—Construction of 48 units type II Multi Storeyed and 3 units type III Single Storeyed quarters for running staff to implement 10 hours rule (PhaseII) | 19.00 | 19.00 |
| | EASTERN RAILWAY | | |
| 3. | Jamalpur.—Provision of 4 units type I, 20 units type II and 2 units type IV quarters for essential Workshop and Accounts staff | 8.90 | 0.25 |
| 4. | Gaya.—Provision of 20 units type II and 3 units type III (double-storeyed) quarters for essential running staff | 6.56 | 1.00 |
| | NORTHERN RAILWAY | | |
| 5. | Lucknow (RDSO).—Provision of 24 units type I quarters single storeyed for the staff of RDSO, Lucknow | 7.94 | 4.00 |
| 6. | Daya Basti.—Provision of 16 units type I, 4 units type II and 4 units type III (multi-storeyed) quarters for RPF staff in Delhi area | 8.25 | 2.50 |
| 7. | Lucknow (Alambagh).—Provision of 4 units type I and 52 units type II (multi-storeyed) quarters in replacement of 48 units type II temporary quarters in Vegetable Ground Colony | 19.65 | 3.50 |
| 8. | Tughlakabad.—Provision of 48 units type I and 24 units type II (multi-storeyed) quarters for Diesel staff | 26.25 | 5.00 |
| | NORTHEASTERN RAILWAY | | |
| 9. | Varanasi.—Construction of 34 units type I (double-storeyed), 48 units type II (Double-storeyed) and 16 units type III (double-storeyed) quarters | 23.44 | 7.00 |
| 10. | Gorakhpur.—Construction of staff quarters 32 units type I double-storeyd quarters, 36 units type II double-storeyed and 12 units type III double-storeyed quarters | 18.42 | 9.00 |
| 11. | Samastipur.—Acquisition of 50 acres of land for construction of staff quarters | 6.33 | 0.25 |
| | SOUTHERN RAILWAY | | |
| 12. | Erode.—Construction of 32 units type II quarters double-storeyed for essential class III staff | 8.83 | 1.80 |
| 13. | Guntakal.—Construction of 18 units type III quarters double-storeyed for essential class III staff | 7.27 | 1.80 |
| 14. | Ponmalai.—Reconstruction of 48 Units of old non-standard SB type quarters as type I quarters (double-storeyed) | 13.54 | 2.70 |
| | SOUTH CENTRAL RAILWAY | | |
| 15. | Vijayawada (Traffic Colony)—Construction of 48 Units type I multi-storeyed quarters in lieu of the existing old quarters (Phase II) | 9.60 | 2.00 |
| 16. | Solapur.—Construction of type I—16 units and type II—8 units multi-storeyed quarters for essential staff | 6.13 | 2.50 |
| | WESTERN RAILWAY | | |
| 17. | Ratlam Division.—Provision of staff quarters at Ujjain and Mhow for loco running staff | 5.65 | 1.00 |

(Figures in lakhs of rupees)

| Sl. No. | Particulars of works | Anticipated cost | Outlay proposed in 1977-78 |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | WESTERN RAILWAY—*Concld.* | | |
| 18. | Ajmer Division.—Provision of staff quarters at Abu Road, Ghandhidham and Udaipur for loco running staff . . . . . | 9.01 | 2.00 |
| 19. | Jaipur Division.—Provision of staff quarters at Jaipur, Phulera and Bandikui for loco running staff . . . . . | 9.10 | 2.00 |
| | CHITTARANJAN LOCOMOTIVE WORKS | | |
| 20. | Construction of staff quarters at Chittaranjan : (i) Type III—12 units (ii) Type II—50 units (iii) Type I—50 units | 13.32 | 6.02 |
| | INTEGRAL COACH FACTORY | | |
| 21. | Perambur.—Construction of 100 units staff quarters type II . . . . . | 34.55 | 5.00 |

## Progress of Road Over/Under Bridges

| State/Railway | Total No. of Road over/ under bridges programmed in the Budget for 1976-77 | Position of these works as on 31-12-1976 | | | | No. of new works programmed in the Budget for 1977-78 | Remarks |
|---|---|---|---|---|---|---|---|
| | | Total No. sanctioned | No. of works actually commenced during the year | No. of works in progress | No. of works completed | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| ASSAM : | | | | | | | |
| Northeast Frontier Railway | 5 | 2 | .. | ... | .. | .. | |
| ANDHRA PRADESH | | | | | | | |
| Southern Railway | 4 | 3 | .. | 1 | 1 | .. | |
| South Central Railway | 16 | 13 | 3 | 10 | 4 | 2 | |
| Southeastern Railway | 1 | 1 | 1 | .. | ... | .. | |
| BIHAR : | | | | | | | |
| Southeastern Railway | ... | ... | .. | .. | .. | ... | |
| Eastern Railway | 2 | 1 | .. | 1 | .. | ... | |
| Northeastern Railway | 2 | 1 | .. | 1 | ... | ... | |
| DELHI : | | | | | | | |
| Northern Railway | 1 | 1 | .. | .. | 1 | .. | |
| GUJARAT : | | | | | | | |
| Western Railway | 1 | ... | .. | .. | ... | 4 | |
| HARYANA : | | | | | | | |
| Northern Railway | 1 | 1 | .. | 1 | .. | 1 | |
| Central Railway | .. | 1 | .. | ... | .. | ... | |
| KERALA : | | | | | | | |
| Southern Railway | 11 | 5 | ... | 2 | .. | ... | |
| KARNATAKA : | | | | | | | |
| Southern Railway | 4 | 13 | .. | 11 | 2 | ... | |
| South Central Railway | .. | 4 | 2 | 3 | 2 | 1 | |
| MAHARASHTRA : | | | | | | | |
| Central Railway | 13 | 13 | ... | 4 | 2 | 2 | |
| Western Railway | 3 | 3 | .. | 2 | 3 | 1 | |
| South Central Railway | .. | .. | .. | .. | .. | 2 | |
| Southeastern Railway | .. | .. | .. | .. | .. | .. | |

| State/Railway | Total No. of Road over/ under bridges programmed in the Budget for 1976-77 | Position of these works as on 31-12-1976 | | | | No. of new works programmed in the Budget for 1977-78 | Remarks |
|---|---|---|---|---|---|---|---|
| | | Total No. sanctioned | No. of works actually commenced during the year | No of works in progress | No. of works completed | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| MADHYA PRADESH : | | | | | | | |
| Central Railway | 4 | .. | .. | .. | .. | | |
| Southeastern Railway | 2 | .. | 2 | 3 | .. | .. | |
| Western Railway | 1 | .. | .. | 1 | .. | .. | |
| ORISSA : | | | | | | | |
| Southeastern Railway | 2 | 2 | .. | .. | .. | 1 | |
| PUNJAB : | | | | | | | |
| Northern Railway | .. | .. | .. | .. | .. | 2 | |
| RAJASTHAN : | | | | | | | |
| Western Railway | 1 | .. | .. | .. | .. | .. | |
| Northern Railway | 1 | 1 | .. | 1 | .. | .. | |
| UTTAR PRADESH : | | | | | | | |
| Central Railway | 3 | .. | .. | .. | .. | .. | |
| Eastern Railway | .. | .. | .. | .. | .. | .. | |
| Northern Railway | 7 | 6 | .. | 5 | 1 | 1 | |
| Northeastern Railway | 1 | 1 | .. | .. | .. | .. | |
| WEST BENGAL : | | | | | | | |
| Eastern Railway | 5 | 3 | .. | 2 | .. | .. | |
| Southeastern Railway | .. | .. | .. | .. | .. | .. | |
| Northeast Frontier Railway | .. | .. | .. | .. | .. | .. | |
| TAMIL NADU : | | | | | | | |
| Southern Railway | 6 | 5 | .. | 3 | .. | 3 | |
| Total | 97 | 80 | 8 | 51 | 16 | 20 | |

*Statement showing the provision proposed State-wise for Investment in Government Commercial Undertakings—Road Services in the Budget Estimate for* 1977-78

(Figures in lakhs of rupees)

| States | Budget Estimate, 1977-78 |
|---|---|
| BIHAR : (Eastern and Southeastern Railways) | 50.00 |
| KARNATAKA : (Southern Railway) | 50.00 |
| MAHARASHTRA : (Central & South Central Railways) | 125.00 |
| ANDHRA PRADESH : (South Central Railway) | 200.00 |
| MADHYA PRADESH : (Central and Southeastern Railways) | 65.00 |
| GUJARAT : (Western Railway) | 150.00 |
| RAJASTHAN : (Western Railway) | 40.00 |
| KERALA : (Southern Railway) | 75.00 |
| ASSAM : (Northeast Frontier Railway) | 15.00 |
| ORISSA : (Southeastern Railway) | 50.00 |
| BENGAL : (Northeast Frontier Railway) | 15.00 |
| PUNJAB (PEPSU) : (Northern Railway) | 25.00 |
| UTTAR PRADESH : (Northern Railway) | 80.00 |
| HIMACHAL PRADESH : (Northern Railway) | 45.00 |
| MANIPUR : (Northeast Frontier Railway) | 10.00 |
| TRIPURA : (Northeast Frontier Railway) | 5.00 |
| TOTAL | 1000.00 |

*Programme of construction of new lines, restoration of dismantled lines and electrification of railway lines for* 1977-78

(In thousands of rupees)

| Name of Project | | Latest estimated cost | Approximate expenditure to end of 1976-77 | Budget Estimate, 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| CENTRAL RAILWAY | | | | | |
| (*i*) Vasai Road-Diva—Construction of Broad Gauge Rail Link (42 Km) | Cap. | 18,83,00 | 9,71,63 | 3,50,00 | 5,61,37 |
| (*ii*) Wani-Chanaka—Construction of Rail Link . . . . . | Cap. | 5,29,76 | 1,35,32 | 10,00 | 3,84,44 |
| | DF(1) | 1 | .. | .. | 1 |
| | DRF | 94 | .. | .. | 94 |
| | Cap. | —22 | .. | .. | —22 |
| | DF(2) | —73 | .. | .. | —73 |
| | R. | 5 | | | |
| (*iii*) Hirdagarh-Damua—Construction of a new branch line between (14.30 Kms.) . . . . . | Cap. | 2,25,00 | 1 | 62,00 | 1,62,99 |
| (*iv*) Electrification of Delhi-Bina Section with Delhi-Jhansi Section as Phase I and including electrification of Delhi Avoiding Line | Cap. | 37,79,47 | .. | 10,00 | 37,69,47 |
| | DRF | 20,53 | .. | .. | 20,53 |
| EASTERN RAILWAY | | | | | |
| (*i*) Construction of B.G. line in area served by the former Howrah-Sheakhala Light Railway . | Cap. | 3,50,00 | 1,31 | 5,00 | 3,43,69 |
| (*ii*) Sub-structure for double line Railway Bridge over Farakka Barrage as incorporated in the Barrage Structure . . . . . | Cap. | 4,00,00 | 17 | 1 | 3,99,82 |
| (*iii*) Construction of a new broad gauge line between Mirchadhuri and Jayant (35 Kms) . . . | Cap. | 16,28,00 | .. | 3,00,00 | 13,28,00 |
| NORTHERN RAILWAY | | | | | |
| (*i*) Kathua-Jammu.—Construction of new broad guage rail link . | Cap. | 14,01,21 | 13,96,14 | 3,00 | 2,07 |
| (*ii*) Shahadara-Saharanpur Section.—Construction of B.G.Line in the area served by the former Shahadara-Saharanpur Light Railway . | Cap. | 8,71,00 | 3,35,05 | 3,20,06 | 2,15,89 |
| | Deposit | 8,71,00 | | | |
| (*iii*) Rohtak-Bhiwani.—Construction of a new B.G. Line . . . | Cap. | 6,08,68 | 1,51,90 | 1,00,00 | 3,56,78 |
| (*iv*) Gohana-Panipat.—Restoration of dismantled line . . . | DRF | 2,27,00 | 1,28,29 | 25,00 | 73,71 |
| | Cap. | 24,86 | 22,00 | .. | 2,86 |
| | DRF | —38,53 | —5,00 | .. | —33,53 |
| | R. | 13,67 | | | |

(In thousands of rupees)

| Name of Project | | Latest estimated cost | Approximate expenditure to end of 1976-77 | Budget Estimate, 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| (v) Dalamau-Daryapur.—Restoration of dismantled line . . . . | DRF | 1,46,40 | 1,45,40 | 1,00 | .. |
| | Cap. | 5,92 | 5,00 | .. | 92 |
| | DRF | —25,84 | —5,92 | —16,32 | —3,60 |
| | Cap. | 16,32 | .. | 16,32 | .. |
| | R. | 9,52 | | | |
| (vi) Tundla-Delhi section (including Delhi area).—Electrification of Track including cabling of Railway Telecommunication and Block Circuits | Cap. | 29,21,11 | 28,58,46 | 38,58 | 24,07 |
| | DRF | 60,19 | 47,49 | 1,38 | 11,32 |
| | DF(2) | 1,47,52 | 1,46,77 | 75 | .. |
| NORTHEASTERN RAILWAY | | | | | |
| (i) Construction of a new M.G. line from Jhanjharpur to Laukahabazar (43.30 Kms) . . . . . | Cap. | 2,58,46 | 2,39,58 | 5,00 | 13,88 |
| | DRF | 5 | -- | -- | 5 |
| (ii) Provision of B.G. Links to Ramnagar and Kathgodam from Moradabad and Rampur—Phase II—Construction of new BG railway line from Rampur to New Haldwani (78.4 kms) . . . . . | Cap. | 12,24,19 | 20,00 | 5,00 | 11,99,19 |
| | Cap. | 74,25 | .. | -- | 74,25 |
| (iii) Sakri-Hasanpur :—Provision of a new M. G. line between (60 Kms) | Cap. | 4,75,00 | 1,04 | 5,00 | 4,68,96 |
| (iv) Restoration of Saraigarh-Raghopur-Pratapganj M.G. line (23.02 Kms) | DRF | 1,47,94 | 1,51,44 | —3,50 | .. |
| | Cap. | 12,84 | 8,38 | 4,46 | .. |
| | DF(1) | 5,30 | 5,30 | .. | .. |
| | DF(2) | .. | 2,52 | —2,52 | .. |
| | Cap. | 4,52 | .. | 4,52 | .. |
| | DRF | —4,52 | .. | —4,52 | -- |
| (v) Restoration of Pratapganj-Forbesganj line (41 Kms) . . . . . | DRF | 2,41,20 | 2,51,20 | —10,00 | -- |
| | Cap. | 99,25 | 76,73 | 12,00 | 10,52 |
| | DF(1) | 12,91 | 12,91 | .. | -- |
| | Cap. | 8,06 | 8,06 | -- | -- |
| | DRF | —8,06 | —8,06 | .. | .. |
| (vi) Restoration of M. G. line between Bagaha and Chhitauni (28.41 Kms) . . . . . | DRF | 6,57,95 | 1,18,72 | 1,15,49 | 4,23,74 |
| | Cap. | 16,12 | 18,63 | .. | —2,51 |

(In thousands of rupees)

| Name of Project | | Latest estimated cost | Approximate expenditure to end of 1976-77 | Budget Estimate, 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| SOUTHERN RAILWAY | | | | | |
| (i) Mangalore—Hassan Railway Construction | Cap. | 42,36,39 | 37,60,17 | 3,00,00 | 1,76,22 |
| | DRF | 65 | 8 | .. | 57 |
| | R. | 10 | | | |
| (ii) Tornagallu-Mudukulapenta—Construction of a new B.G. Line (24 Kms) | Cap. | 3,64,52 | 3,38,52 | 9,39 | 16,61 |
| | R. | 1 | | | |
| (iii) New B. G. Line from Tirunelveli to Trivandrum Central *via* Nagercoil with a branch line from Nagercoil to Kanyakumari (Cape Comerin) | Cap. | 15,45,86 | 12,70,86 | 2,75,00 | .. |
| | DRF | 51 | .. | .. | 51 |
| | R. | 12 | | | |
| (iv) Madras-Trivellore Section.—Electrification | Cap. | 5,28,63 | 37,47 | 2,46,50 | 2,44,66 |
| | Cap. | 16,93 | .. | 16,00 | 93 |
| | DRF | 36,31 | .. | .. | 36,31 |
| | R. | 8,05 | | | |
| (v) Madras-Gudur—Electrification | Cap. | 17,72,57 | 7,00,93 | 1,99,91 | 8,71,73 |
| | Cap. | 52,35 | 23,00 | 20,09 | 9,26 |
| | DRF | 39,01 | 22,89 | .. | 16,12 |
| | R. | 24,44 | | | |
| (vi) Restoration of Railway line between Pamban and Dhanushkodi | DRF | 1,00,00 | .. | 20,00 | 80,00 |
| SOUTH CENTRAL RAILWAY | | | | | |
| (i) Electrification of Vijayawada-Gudur Section | Cap. | 33,51,61 | 14,08,80 | 5,98,70 | 13,44,11 |
| | Cap. | 90,80 | 44,15 | 10,00 | 36,65 |
| | DRF | 11,25 | .. | 2,00 | 9,25 |
| (ii) Construction of a New line from Bibinagar to Nadikude | Cap. | 13,46,72 | 75,19 | 1,00,00 | 11,71,53 |
| (iii) Construction of a new broad guage line between Bhadrachalam and Manuguru (52 Kms.) | Cap. | 8,05,00 | .. | 1,00,00 | 7,05,00 |
| SOUTHEASTERN RAILWAY | | | | | |
| (i) Rail link to Haldia Port | Cap. | 12,30,99 | 10,87,46 | 30,00 | 1,13,53 |
| | DRF | 73 | 73 | .. | .. |
| (ii) Construction of Cuttack-Paradeep Rail link | Cap. | 10,81,04 | 9,67,84 | 75,00 | 38,20 |
| | DRF | 2,75 | 1,83 | .. | 92 |
| | R. | 83 | | | |
| (iii) Construction of a B.G. line in the area served by the former Howrah-Amta Light Railway including Bargachia-Champadanga Branch | Cap. | 10,72,15 | 38,78 | 40,00 | 9,93,37 |
| (iv) Construction of a New Broad Gauge Line from Banspani to Jakhapura (176 Kms) | Cap. | 39,00,00 | 30,00 | 1,00,00 | 37,70,00 |

(In thousands of rupees)

| Name of Project | | Latest estimated cost | Approximate expenditure to end of 1976-77 | Budget Estimate, 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| (v) Electrification of Rourkela-Durg section | Cap. | 23,49,07 | 21,23,09 | 1,48,40 | 77,58 |
| | DF(2) | 75,02 | 68,84 | 1,60 | 4,58 |
| (vi) Electrification of Panskura-Haldia Section | Cap. | 3,94,84 | 3,83,83 | 2,10 | 8,91 |
| | Cap. | 13,76 | 12,86 | 90 | .. |
| (vii) Electrification of Waltair-Kirandul Section | Cap. | 31,86,19 | 19,33,72 | 4,80,00 | 7,72,47 |
| | Cap. | 1,72,91 | 93,23 | 20,00 | 59,68 |
| WESTERN RAILWAY | | | | | |
| (i) Electrification of Virar-Sabarmati Section including ancillary works on the existing electrified section on Churchgate-Virar Section | Cap. | 34,15,89 | 32,55,45 | 38,42 | 1,22,02 |
| | DF(2) | 1,33,37 | 1,30,72 | 2,65 | .. |
| | DRF | 1,01 | 8 | 93 | .. |
| | Cap. | —51,69 | —45,42 | —6,27 | .. |
| | DRF | 51,69 | 45,42 | 6,27 | .. |
| (ii) Sabarmati-Gandhinagar (BG) Rail link (30 Km) and connected facilities | Cap. | 3,34,00 | 3,08,39 | 2,00 | 23,61 |
| METROPOLITAN TRANSPORT PROJECTS (RAILWAYS) | | | | | |
| (a) BOMBAY | | | | | |
| (i) Techno-Economic Feasibility Studies for Mass Rapid Transit system for Bombay. | Misc. Advances (Cap ) | 1,81,00 | 1,76,75 | 4,25 | .. |
| (ii) (1) Fly-over at Bandra to connect the slow lines of the Western Railway to the Harbour Branch lines of Central Railway; and (2) Ancillary works between Ravli Junction and V.T. to increase the number of trains to 12 per hour as well as an island platform at Vadala to facilitate intercharge of passengers between up and down trains | Misc. Advances (Cap.) | 6,92,00 | .. | 1,05,75 | 5,86,25 |
| (b) CALCUTTA | | | | | |
| Calcutta—Design and Construction of rapid transit system from Dum Dum to Tollyganj | Misc. Advances (Cap.) | 249,54,20 | 25,30,22 | 8,62,50 | 215,61,48 |

(In thousands of rupees)

| Name of Project | | Latest estimated cost | Approximate expenditure to end of 1976-77 | Budget Estimate, 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| (c) DELHI | | | | | |
| Techno-Economic Feasibility Studies for Mass Rapid Transit system and Ancillary studies for Delhi . . | Misc. Advances (Cap.) | 1,97,39 | 1,82,39 | 15,00 | .. |
| (d) MADRAS | | | | | |
| Techno-Economic Feasibility Studies for— | | | | | |
| (i) Mass Rapid Transit System for Madras, | | | | | |
| (ii) Optimisation of existing rail facilities and study for dispersal line . . . . | Misc. Advances (Cap.) | 1,20,00 | 99,99 | 15,00 | 5,01 |
| TOTAL . . . . . | Cap. | .. | .. | 50,59,59 | .. |
| | DRF | .. | .. | 1,37,73 | .. |
| | DF(2) | .. | .. | 2,48 | .. |

*List of New Works costing between Rs. 5 lakhs and Rs. 20 lakhs* ***each*** *chargeable to Capital, Depreciation Reserve Fund, Development Fund, Open Line Works (Revenue) and Accident Compensation, Safety and Passenger Amenities Fund.*

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | **CENTRAL RAILWAY** | | | | |
| 1 | Paman.—Extension of loop lines to 686 m | Cap. | 9,86 | 1,50 | 8,36 |
| 2 | Lalpur.—Extension of loop lines to 686 m | Cap. | 5,63 | 1,00 | 4,63 |
| 3 | Orai.—Extension of loop lines to 686m | Cap. | 7,48 | 1,50 | 5,98 |
| 4 | Wadi Bandar.—Provision of additional facilities in the Container Terminal | Cap. | 5,22 | 1,70 | 3,52 |
| 5 | Sion.—Electrification of two lines in Goods shed area | Cap. | 5,82 | 1,50 | 4,32 |
| 6 | Thakurli.—Renewal of complete superheater tubes of Boiler Nos. 9, 10 & 11 at Kalyan Power House | DRF | 9,82 | 50 | 9,32 |
| 7 | Thakurli.—Renewal of complete economiser assemblies of Boiler No. 10 at Kalyan Power House | DRF | 7,78 | 50 | 7,28 |
| 8 | Bombay Suburban District.—Replacement of Mercury Arc Rectifier by Silicon Rectifier of 3000 KW Capacity at Diva Sub-station | DRF | 13,00 | 50 | 12,50 |
| 9 | Bombay Division.—NE & SE Districts: Replacement of 20 Route Kms of 110 KV Transmission line conductors, along with earth wires and earth connections in NE & SE Districts of the Bombay Division | DRF | 18,50 | 50 | 18,00 |
| 10 | Kurla.—Provision of 40 units type I multi-storeyed quarters | Cap. | 9,50 | 2,00 | 7,50 |
| 11 | Saugor.—Construction of 48 units type II (M/S) and 3 units type III (S/S) quarters for running staff to implement 10 hours Rule (Phase II) | Cap. | 19,00 | 19,00 | .. |
| 12 | Bhopal.—Provision of additional terminal and rake maintenance facilities | DF(3) | 10,00 | 2,60 | 7,40 |
| 13 | Bhusawal.—New Coaching sick line | DF(3) | 7,51 | 3,00 | 4,51 |
| 14 | Ballarshah.—Additional facilities in sick line | DF(3) | 6,43 | 2,00 | 4,43 |
| 15 | Vikhroli.—Construction of Road over bridge at Kms 24/4-5 in replacement of existing level crossing No. 16 M.L. at Kms 24/16-17 | ACF(b)<br>Deposit | 19,90<br>21,30 | 3,00 | 16,90 |
| 16 | Karjat.—Provision of a road over bridge in replacement of existing level crossing No. 28 | ACF(b)<br>Deposit | 16,50<br>16,50 | 1,00 | 15,50 |
| | **EASTERN RAILWAY** | | | | |
| 17 | Sindri Marshalling Yard.—Proposed extension of the Marshalling yard in connection with Rationalisation and Modernisation Project of F.C.I. Ltd., Sindri Unit on assisted siding terms | Cap.<br>Deposit | 8,96<br>19,41 | 3,35 | 5,61 |
| 18 | Dhanbad-Patherdih Branch.—Rationalisation of coal loading points of Lodna Pilot Sec. Under Pathardih Depot | Cap.<br>Deposit | 5,33<br>11,58 | 2,00 | 3,33 |
| 19 | Replacement of damaged cable between Ballygunj-Jadabpur and Kankurgachi-Dum Dum Junction | DRF | 9,96 | 90 | 9,06 |
| 20 | Asansol Station.—Replacement of wornout underground signalling cables at East Central and West Central Cabins | DRF | 9,56 | 90 | 8,66 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | EASTERN RAILWAY—contd. | | | | |
| 21 | Andal Station.—Replacement of wornout underground PILC cable of East, East Outer, Central and West Cabins by P.V.C. Cables . . . . . | DRF | 9,61 | 59 | 9,02 |
| 22 | Howrah.—Replacement of existing cross span wire providing mechanical separation of OHE between Up and Dn track section between Sheoraphuli (23 Km) to Mogra (47 Km) . . . . . | DRF | 14,74 | 1,00 | 13,74 |
| 23 | Howrah.—Replacement of wornout D.C. Contact wire by A.C. contact wire in Howrah-Burdwan Main line and Tarakeswar Branch (29 Km) . . . . . | DRF | 8,87 | 80 | 8,07 |
| 24 | Sealdah Division.—Replacement of contact wire (15 Km) | DRF | 8,23 | 70 | 7,53 |
| 25 | Jamalpur.—Provision of 4 units type I, 20 units type II and 2 units type IV quarters for essential workshop and accounts staff . . . . . | Cap. | 8,90 | 25 | 8,65 |
| 26 | Gaya.—Provision of 20 units type II and 3 units type III double-storeyed quarters for Essential Running Staff | Cap. | 6,56 | 1,00 | 5,56 |
| 27 | Bridge No. 13 (Vivekananda Bridge).—Proposed replacement of deck plates and stringer cover plates of span No. 2 and 3 of Bridge (Span 2 x 350'.) . | DRF | 11,15 | 4,00 | 7,15 |
| 28 | Sealdah.—(Narkeldanga)—Provision of 1 No. 8"/12" dia tubewell with 1 No. 70,000 gallons capacity R.C.C. O.H. Tank on 70' high staging for carriage watering . | DF(3) | 5,45 | 1,00 | 4,45 |
| 29 | Singrauli Station.—Augmentation of water supply at Bijul Nallah . . . . . | DF(3)<br>DF(2) | 5,32<br>2,65 | 1,00<br>80 | 4,32<br>1,85 |
| 30 | Calcutta.—Provision of 100 line Auto Exchange at New Alipore Railway Officers' Colony . . . . . | DF(3)<br>Cap. | 5,37<br>55 | 50<br>.. | 4,87<br>55 |
| 31 | Garwa Road.—Nagaruntari Section.—Provision of departmental alignment with ACSR wire for control circuits . . . . . | DF(3)<br>Cap. | 11,20<br>1,04 | 20<br>10 | 11,00<br>94 |
| 32 | Andal.—Provision of washing apron in coaching stock stabling line and P.F. Siding Nos. 1 & 2 . . . | DF(3) | 5,07 | 1,50 | 3,57 |
| 33 | Shifting of distant signals to 1 Km in rear of Home signals between Saktigarh and Khana . . . . . | DF(3) | 7,77 | 1 | 7,76 |
| 34 | Rampur-Dumra Station.—Provision of track circuiting on Up & Dn run through lines . . . . . | ACF(b) | 5,53 | 5,40 | 13 |
| | NORTHERN RAILWAY | | | | |
| 35 | Phulpur—Phase I.—Provision of one additional running line connected with service line of the proposed factory for dealing with inward construction material traffic . | Cap. | 8,42 | 1,00 | 7,42 |
| 36 | Bari Brahman.—Provision of coal siding . . . | Cap. | 8,11 | 2,06 | 6,05 |
| 37 | Mandi-Gobindgarh.— | | | | |
| | (i) Developing back shunt siding for handling full block rackes of Iron/Steel. | | | | |
| | (ii) Extension of goods siding line No. 3 . . | Cap. | 5,82 | 2,82 | 3,00 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | NORTHERN RAILWAY—contd. | | | | |
| 38 | Provision of adequate carriage water filling arrangement at Ludhiana and Jullundur City . . . . . | DRF | 5,59 | 5,59 | .. |
| 39 | Dilkusha-Utraitia.—Provision of a Block hut between Dilkusha and Utraitia Section . . . . . | Cap. | 5,75 | 2,00 | 3,75 |
| 40 | Lucknow Charbagh.—Provision of tube wells in replacement of tube well No. 3 near RCC tank and tube well in goods shed area . . . . . | DRF | 6,16 | 5,40 | 76 |
| 41 | Juhi Yard.—Replacement of PI—LC Signalling cables by PVC insulation cables . . . . . | DRF | 18,00 | 3,00 | 15,00 |
| 42 | Faizabad.—Replacement of S&T gears along with lever frame on age-*cum*-condition basis by like assets . | DRF | 9,63 | 2,48 | 7,15 |
| 43 | Kalka (BG-NG).—Replacement of S&T gears and lever frames on age-*cum*-condition basis by like assets . | DRF | 7,32 | 2,40 | 4,92 |
| 44 | Kalka Diesel Shed (NG) (2nd Phase).—Provision of additional facilities . . . . . | Cap. | 14,42 | 1,00 | 13,42 |
| 45 | Lucknow.—Provision of Power capacitors for improvement of Power Factory in Locoshop Charbagh and C&W Shop Alambagh . . . . . | Cap. | 9,36 | 1,50 | 7,86 |
| 46 | Kanpur Jn.—Replacement of 6.6 KV Sub-Station equipment by 11 KV equipment . . . . . | DRF | 5,72 | 70 | 5,02 |
| 47 | Lucknow (R.D.S.O.).—Provision of 24 units Type I quarters for the staff of RDSO Lucknow . . . | Cap. | 7,94 | 4,00 | 3,94 |
| 48 | Dayabasti.—Provision of 16 units type I, 4 units type II and 4 units type III multi-storeyed quarters for R.P.F. Staff in Delhi Area . . . . . | Cap. | 8,25 | 2,50 | 5,75 |
| 49 | Lucknow (Alambagh).—Provision of 4 units type I and 52 units type II multi-storeyed quarters in replacement of 48 units type II temporary quarters in Vegetable Ground Colony . . . | Cap. | 19,65 | 3,50 | 16,15 |
| 50 | Electrification of old 1800 type I quarters . . . | DF(2) | 12,06 | 4,00 | 8,06 |
| 51 | Amritsar.—Extension of 25 beded hospital to accommodate another 20 beds . . . . . | DF(2) | 8,69 | 20 | 8,49 |
| 52 | Srinagar.—Provision of 4 additional suits for Railway Officers in Holiday Home . . . . . | DF(2) | 5,96 | 20 | 5,76 |
| 53 | Kanpur Central.—Provision of underground Sewerage system for CPC Goods shed area to connect with Nagar Mahapalika main sewer . . . . . | DF(3) | 9,45 | 1,00 | 8,45 |
| 54 | Lalgarh.—Provision of one open 6 metre dia well in Lalgarh Colony . . . . . | DF(3)<br>DF(2)<br>Cap. | 11,43<br>3,65<br>60 | 1,00<br>..<br>.. | 10,43<br>3,65<br>60 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | NORTHERN RAILWAY—concld. | | | | |
| 55 | Utratia-Partapgarh Section.—Provision of reversers on starters and provision of advance starters . . | DF(3) | 5,72 | 50 | 5,22 |
| 56 | New Delhi (D.S. Office).—Expansion of the capacity of D.S. Office Railway Automatic Exchange from 600 lines to 700 lines along with the conversion of 3 digit numbering scheme into 4 digit numbering scheme . . | DF(3) | 17,00 | 1,00 | 16,00 |
| 57 | Rewari.—Extension of existing Washing Line . . | DF(3) | 5,10 | 50 | 4,60 |
| 58 | Bareilly.—Provision of an additional washing line No. 42 . . . . . | DF(3) | 5,26 | 20 | 5,06 |
| 59 | New Delhi.—Provision of additional accommodation for Chief Cashier & Pay Master by providing two additional storeyes on the top of multi-storeyed running room building and provision of strong room . . | DF(3) | 9,81 | 50 | 9,31 |
| 60 | Jullundur City-Pathankot Section.—Provision of Road over Bridge in place of existing level crossing No. 123-A at Km. 84/12-13 . . . . . | ACF(b)<br>Deposit | 17,71<br>19,30 | 4,50 | 13,21 |
| 61 | Jullundur City-Pathankot Section.—Provision of Road over bridge in place of existing level crossing No. 46-B at Km. 31/3-4 . . . . . | ACF(b)<br>Deposit | 14,91<br>17,33 | 4,10 | 10,81 |
| 62 | Etmadpur-Bye-Pass Road near Tundla.—Provision of Road over bridge in place of existing level crossing No. 74-A at Km. 1256/5-6 . . . . . | ACF(b)<br>Deposit | 14,83<br>15,23 | 5,40 | 9,43 |
| | NORTHEASTERN RAILWAY | | | | |
| 63 | Darbhanga-Narkatiaganj Section.— | | | | |
| | (i) Extension of loops to 625 metres at Janakpur Road. | | | | |
| | (ii) Conversion of non-running line No. 3 into running line and extension of loops at Bairgania to 625 metres. | | | | |
| | (iii) Provision of additional running line and extension of loops at Ghorasahan to 625 metres . . | | | | |
| | (iv) Provision of additional running line and extension of loops to 625 metres at Kamtaul . . . | DF(3) | 7,68 | 5,00 | 2,68 |
| 64 | Gorakhpur.—Construction of 32 units type I, 36 units type II and 12 units type III (double storeyed) staff quarters: . . . . . | Cap. | 18,42 | 9,00 | 9,42 |
| 65 | Indara.—Provision of additional Passenger amenities *viz* raising and cover over platform including electrification, FOB and Booking Office, Station approach road, platform fencing and retiring room . . | DF(1)<br>OLWR | 6.93<br>1,48 | 4,49<br>1,48 | 2,44<br>.. |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | NORTHEASTERN RAILWAY—concld. | | | | |
| 66 | Samastipur.—Acquisition of 50 acres of land for construction of staff quarters . . . . . | Cap. | 6,33 | 25 | 6,08 |
| 67 | Mailani-Kauriyalaghat Section.—Provision of a new bridge (5 × 6.09mG) MGML at Km. 74/5-6 between Belrayan and Tikunia Stations and raising of its approaches . . . . . | DF(3)<br>R. | 4,72<br>1,10 | 2,00 | 2,72 |
| 68 | Gorakhpur.—Extension of Auto Telephone Exchange by 200 lines . . . . . | DF(3) | 7,26 | 1,00 | 6,26 |
| 69 | Samastipur.—Provision of 200 mm (8") dia pipe line from Gandak river to Samastipur Loco Shed for Supply of river water to Loco Shed, provision of Electric pumps along with a transformer, a stand by Diesel generating set and providing pump house at the pumping site . | DF(3) | 6,38 | 3,05 | 3,33 |
| 70 | Sitapur-Mailani (Both Excl.)—Provision of track circuit for automatic replacement of advance starters with passage of trains at 11 stations . . . . | ACF(b) | 5,13 | 1,00 | 4,13 |
| | NORTHEAST FRONTIER RAILWAY | | | | |
| 71 | Replacement of Control and Dy. Control by ACSR wire on Section New Jalpaiguri.—New Alipurduar (BG) and provision of staff quarters and office and godown for maintenance purpose. . . . . | DRF<br>OLWR<br>Cap. | 8,05<br>50<br>2,44 | 80<br>..<br>.. | 7,25<br>50<br>2,44 |
| 72 | Katihar-Barsoi Section.—Between Mukuria-Salmari rebuilding of bridge No. 169 at Km. 587/17-588/1 (6 × 40') span in Katihar-Barsoi Section with (6 × 12.19m) RCC piles . . . . . | DRF<br>R. | 5,00<br>17 | 1,00 | 4,00 |
| 73 | Tinsukia.—Construction of Permanent Divisional Office building (2nd Phase) . . . . . | DF(3) | 5,68 | 50 | 5,18 |
| | SOUTHERN RAILWAY | | | | |
| 74 | Shoranur-Calicut Section.—Ferok—Extension of loops to hold 70 vehicles . . . . . | Cap.<br>DRF<br>R. | 6,68<br>17<br>15 | 1,00<br>.. | 5,68<br>17 |
| 75 | Erode-Tiruchchirappalli Section—Mahadanapuram—Provision of additional loop to hold 70 vehicles . | Cap.<br>DRF | 7,60<br>40 | 80<br>.. | 6,80<br>40 |
| 76 | Erode-Tiruchchirappalli Section.—Muttarasanallur—Provision of additional loop to hold 70 vehicles . | Cap.<br>DRF<br>R. | 7,53<br>42<br>5 | 80<br>.. | 6,73<br>42 |
| 77 | Provision of tokenless block working on Renigunta-Gudur Section (10 blocks sections) . . . | DRF<br>Cap.<br>DF(3) | 15,00<br>−1,20<br>1,20 | 1,00<br>..<br>.. | 14,00<br>−1,20<br>1,20 |
| 78 | Kondapuram-Gooty Section.—Replacement of existing copper wires by ACSR on section controls, Dy. Control and Block and by G.I. wire on Morse Circuits . | DRF<br>Cap.<br>DF(3) | 8,00<br>−1,50<br>1,50 | 1,00<br>..<br>.. | 7,00<br>−1,50<br>1,50 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | SOUTHERN RAILWAY—*concld.* | | | | |
| 79 | Bangalore City.—Construction of a building for RMS Office | Cap. | 5,92 | 5 | 5,87 |
| 80 | Erode.—Construction of 32 units Type II quarters (double storeyed) for essential class III staff | Cap. | 8,83 | 1,80 | 7,03 |
| 81 | Ponmalai.—Reconstruction of 48 units of old non-standard SB type quarters as Type I quarters (double storeyed) | DRF | 13,54 | 2,70 | 10,84 |
| 82 | Guntakal.—Construction of 18 units Type III quarters (double storeyed) for essential class III staff | Cap. | 7,27 | 1,80 | 5,47 |
| 83 | Shoranur-Cochin Harbour Terminus Section.—Regirdering of bridge No. 132 at Km. 64/4-5 and jacketting of piers and abutments | DRF<br>R. | 16,70<br>3,30 | 3,50 | 13,20 |
| 84 | Mayuram.—Extension of 3 existing goods reception and despatch lines to hold 70 vehicles | DF(3)<br>Cap.<br>DRF | 5,02<br>−7<br>9 | 1,40<br>..<br>.. | 3,62<br>−7<br>9 |
| 85 | Virudhunagar-Maniyachi Section.—Provision of starters at Standard I MAUQ station (9 stations) | DF(3) | 5,70 | 1,05 | 4,65 |
| 86 | Quilon Junction.—Improvements to watering arrangements.—Provision of additional wells and overhead storages | OLWR<br>DF(1)<br>DF(2)<br>Cap.<br>DRF | 1,85<br>1,00<br>1,30<br>−5<br>1,00 | 20<br>..<br>..<br>..<br>.. | 1,65<br>1,00<br>1,30<br>−5<br>1,00 |
| 87 | Guntakal.—Proposed new foot over bridge to connect north and south colonies to a length of 304.8 m (1000') | ACF(b) | 6,45 | 1,00 | 5,45 |
| 88 | Arkonam Junction.—Jolarpettai Junction Section.—Provision of axle counter at 3 stations | ACF(b) | 9,00 | 2,50 | 6,50 |
| 89 | Tiruchchirappalli Junction.—Extension of the existing sub-way connecting the platforms to the southern side | ACF(b)<br>R. | 9,30<br>20 | 15 | 9,15 |
| 90 | Thanjavur—Nagore Section.—Proposed road over bridge at km 53/13-14 in lieu of existing level crossing at km. 54/13-14—Road km. 41/8 of Mayuram-Muthupet road (State Highways) | ACF(b)<br>Cap.<br>DRF<br>R.<br>Deposit | 17,28<br>−1<br>1<br>12<br>1,30 | 50<br>..<br>.. | 16,78<br>−1<br>1 |
| 91 | Thanjavur-Nagore Section.—Proposed road over bridge in lieu of existing level crossing at km. 36/12-13 in Tiruvarur-Peralam Section near Tiruvarur (Road km. 32/6 of Nagapattinam-Coimbatore-Cuddalore Road) (State Highways) | ACF(b)<br>Cap.<br>DRF<br>R.<br>Deposit | 15,00<br>−2<br>2<br>10<br>1,10 | 50<br>..<br>.. | 14,50<br>−2<br>2 |
| 92 | Arkonam-Renigunta Section.—Proposed road under bridge in lieu of existing level crossing at km. 81/7-8 near Tiruttani railway station (State Highways) | ACF(b)<br>Deposit | 8,50<br>3,00 | 2,00 | 6,50 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | SOUTH CENTRAL RAILWAY | | | | |
| 93 | Kazipet-Balharshah Section.—Raghavapuram.—Provision of an additional loop line of 70 wagons capacity . | Cap. | 5,80 | 1,50 | 4,30 |
| 94 | Daund-Wadi Section.—Proposed extention of refuge sidings at the following 5 scissors crossing stations to hold 70 wagons. (1) Pophlaj (2) Tilati (3) Hunsihadgil (4) Bablad. (5) Hirenanduru . . . . . | Cap. | 16,20 | 3,50 | 12,70 |
| 95 | Vijayawada.—Acquisition of land measuring 10.5 Hectares (26 acres) in Satyanarayanapuram area for construction of staff quarters . . . . . | Cap. | 6,30 | 1,00 | 5,30 |
| 96 | Londa-Belgaum Section.—Replacement of wornout Block Instruments by Tokenless Block Instruments (4 Sections) . . . . . | DRF | 8,00 | 1,00 | 7,00 |
| 97 | Vijayawada.—Replacing Lower quadrant signalling by Multiple Aspect Signalling at Vijayawada West Block and west despatch cabins. . . . . | DRF | 7,00 | 3,00 | 4,00 |
| 98 | Kazipet-Vijayawada Section-Dornakal.—Replacement of existing 85'-0" (25.9m) dia balanced type turn table with new 75'.0" (22.8m) dia flexible type (3 point support) turn table . . . . . | DRF | 5,22 | 1,50 | 3,72 |
| 99 | Vijayawada (Traffic Colony).—Constuction of 48 units type I multi-storeyed quarters in lieu of the existing old quarters (Phase II) . . . . . | DRF | 9,60 | 2,00 | 7,60 |
| 100 | Solapur.—Construction of Type I-16 units and type II-8 units (M/S) for essential staff . . . . | Cap. | 6,13 | 2,50 | 3,63 |
| 101 | Secundrabad Division.—Conversion of existing dry type latrines of staff quarters with sanitised latrines 400 units at 8 Stations . . . . . | DF(2) | 5,40 | 1,10 | 4,30 |
| 102 | Vijayawada Division.—Conversion of existing dry type latrines of staff quarters with sanitised latrines in 459 units . . . . . | DF(2) | 7,43 | 1,10 | 6,33 |
| 103 | Hubli Division.—Conversion of existing dry type latrines of staff quarters with sanitised latrines in 600 units at 6 Stations . . . . . | DF(2) | 8,10 | 1,20 | 6,90 |
| 104 | Wadi.—Proposed improvement in water supply . . | DF(1)<br>DF(2)<br>DF(3) | 75<br>1,18<br>3,10 | ..<br>..<br>1,70 | 75<br>1,18<br>1,40 |
| 105 | Secunderabad.—Dronachellam Section.—Provision of starter signals at 10 stations between Wanparti Road and Bogolu Stations . . . . . | DF(3) | 6,50 | 1,20 | 5,30 |
| 106 | Seram.—Proposed construction of road over bridge at Km 36/5-6 in lieu of existing level crossing No. 4/A for Gulab. rga—Modangal Road between Malkhaid Road and Seram Stations . . . . . | ACF(b)<br>Deposit | 6,60<br>6,71 | 1,50 | 5,10 |
| 107 | Aurangabad.—Construction of road over bridge in lieu of level crossing No. 50 at Km 110/8-9 between Daulatabad and Aurangabad stations for Poona-Jalgaon state highway . . . . . | ACF(b)<br>Deposit | 6,50<br>6,70 | 1,50 | 5,00 |
| 108 | Bhimadolu.—Proposed construction of over bridge at Km 504/3-4 in lieu of level crossing No. 357 between Sitampet and Bhimadolu stations for Eluru-Gundugolanu-Kovvur Road . . . . . | ACF(b)<br>Deposit | 13,00<br>13,94 | 2,00 | 11,00 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| 109 | Shahabad.—Provision of foot over bridge . . . | ACF(b) | 5,73 | 30 | 5,43 |
| | SOUTHEASTERN RAILWAY | | | | |
| 110 | Rourkela.—Provision of two cross-overs at west-end to facilitate despatch of Up main line trains towards Jharsuguda over line Nos. 5A, 5B, 6 and 7 with necessary signalling facilities . . . . . | Cap. | 6,02 | 2,50 | 3,52 |
| 111 | Kharagpur.—Provision of Microwave Central Repair shop and testing Laboratory . . . . . | Cap. | 7,10 | 3,50 | 3,60 |
| 112 | Provision for second feeding arrangement to Adra Railway Settlement by providing 33 Kv. WBSEB feeder from Raghunathpur to Adra . . . . . | Cap. | 8,79 | 1,00 | 7,79 |
| 113 | Chakradharpur.—Augmentation of pumping capacity and power supply installations with provision of stand by power supply arrangement . . . . . | DRF | 6,75 | 1,00 | 5,75 |
| | | DF(2) | 1,48 | .. | 1,48 |
| | | DF(1) | 16 | .. | 16 |
| | | OLWR | 57 | .. | 57 |
| 114 | Conversion and regrading of approaches of Bridge No. 395 A(Up) 6×20′ G into 6×20′ flat Top at Km. 324/6-7 between Manjuri Road-Baitarani stations on Howrah Waltair Trunk Route . . . . . | DRF | 8,00 | 4,00 | 4,00 |
| 115 | Khurda Road.—Setting up of a Divisional repair shop with adequate facilities . . . . . | DF(3) | 8,31 | 5,00 | 3,31 |
| 116 | Garden Reach.—Augmentation of power supply arrangements. improvement to distribution system and segregation of vital installations to keep them in service during load shedding power supply interruptions. . | DF(3) | 5,41 | 1,50 | 3,91 |
| | | DF(2) | 1,35 | .. | 1,35 |
| | WESTERN RAILWAY | | | | |
| 117 | Carnac Bunder.—Providing Terminal facilities for Container Services at . . . . . | Cap. | 5,29 | 1,00 | 4,29 |
| | | DRF | 31 | .. | 31 |
| | | Cap. | —75 | .. | —75 |
| | | DRF | 75 | .. | 75 |
| 118 | Ajmer.—Replacing the existing 9″ dia C.I. pipe line by 250 mm dia C.I. pipe line from Budhapushkar lake to Pushkar Ghati balancing reservoir at . . . | DRF | 6,12 | 1,00 | 5,12 |
| 119 | Bandra (Main Line).—Replacement of existing Electric Point Machines . . . . . | DRF | 8,17 | 2,00 | 6,17 |
| | | Cap. | —2,50 | .. | —2,50 |
| | | DF(3) | 2,50 | .. | 2,50 |
| 120 | Bandra (Harbour Line).—Replacement of existing Electric Point Machines . . . . . | DRF | 5,60 | 2,00 | 3,60 |
| | | Cap. | —1,70 | .. | —1,70 |
| | | DF(3) | 1,70 | .. | 1,70 |
| 121 | Andheri.—Replacement of existing Electric Point Machines . . . . . | DRF | 9,98 | 2,00 | 7,98 |
| | | Cap. | —3,00 | .. | —3,00 |
| | | DF(3) | 3,00 | .. | 3,00 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | WESTERN RAILWAY—*Contd.* | | | | |
| 122 | Virar.—Replacement of cables at . . . | DRF | 9,07 | 1,50 | 7,57 |
| | | Cap. | —80 | .. | —80 |
| | | DF(3) | 80 | .. | 80 |
| 123 | Sabarmati.—Providing additional facilities to increase ROH capacity to 5 ROH per day . . . . | Cap. | 18,75 | 3,00 | 15,75 |
| 124 | Hapa.—Removing & Resiting of structures, Machinery and Plants of Jamnagar Workshop to Hapa for providing NPOH for B.G. Wagons . . . . . | Cap. | 15,23 | 1 | 15,22 |
| | | DRF | 3,07 | .. | 3,07 |
| 125 | Bombay Division.—Replacing the existing A.C. units in J.R. Hospital, control rooms, Signal cabin etc. . . | DRF | 5,21 | 1,00 | 4,21 |
| 126 | Bombay Local Section.—Replacing existing 2.2 KV overaged fuse cutouts by 2 Nos. 2.2 KV OCBs, one each for A&D feeder in station cubicle on the . . | DRF | 8,99 | 50 | 8,49 |
| 127 | Elphinstone Road Sub-Station.—Replacement of traction rectifier transformer of rectifier No. 1, 2&3 BTH Make on age-cum-condition basis . . . . | DRF | 14,99 | 1,00 | 13,99 |
| 128 | Ratlam Division.—Provision of staff quarters at Ujjain and Mhow for loco running staff at . . . | Cap. | 5,65 | 1,00 | 4,65 |
| 129 | Ajmer Division.—Provision of staff quarters at Abu Road, Gandhidham and Udaipur for Loco Running Staff at . . . . . | Cap. | 9,01 | 2,00 | 7,01 |
| 130 | Jaipur Division.—Provision of staff quarters at Jaipur Phulera and Bandikui for Loco running staff at . | Cap. | 9,10 | 2,00 | 7,10 |
| 131 | Sabarmati.—Converting the pan type latrines into flush type Phase II . . . . . | DF(2) | 5,18 | 1,00 | 4,18 |
| 132 | Viramgram.—Improvements to watering arrangements converting the 300 mm—200 mm dia 245 M deep successful trial bore into a regular tubewell, with pump, Pump House and pipe line etc. . . . . | DF(3) | 4,82 | 1,00 | 3,82 |
| | | DF(2) | 81 | .. | 81 |
| | | DF(1) | 18 | .. | 18 |
| | | Cap. | 32 | .. | 32 |
| | | R. | —1,85 | | |
| 133 | Mehsana.—Improvements to watering arrangements converting the successful trial bore into a regular tubewell and providing 4.5 lakh litres capacity R.C.C. overhead tank in lieu of existing two Nos. old tanks of 1.4 lakh litres capacity at . . . . . | DF(3) | 4,19 | 1,00 | 3,19 |
| | | DF(1) | 74 | .. | 74 |
| | | DRF | 1,05 | .. | 1,05 |
| | | R. | —1,00 | | |
| 134 | Bombay Central (Car shed).—Improvements to water supply and drainage arrangements . . . . | DF(3) | 7,08 | 2,00 | 5,08 |
| 135 | Jaipur Division.—Rewari-Phulerachord Section.—Providing a new bridge 6×6.1m. (20 ft.) R.C.C. slab-top at km. 117/2-3, including raising of track between stations Bhagega & Kanwat . . . . . | DF(3) | 8,02 | 2,00 | 6,02 |
| | | R. | 1,10 | | |

(Figures in thousands of rupees)

| Sl. No. | Particulars of works | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | WESTERN RAILWAY—*Concld.* | | | | |
| 136 | Providing training Centre with additional facilities for training staff of traction Department of Bombay Central . . . . . | DF(3) | 6,09 | 6,00 | 9 |
| 137 | Providing Facilities for POH of Delux Coaches in the Carriage Repair Shop at Parel . . . | DF(3) | 9,48 | 4,45 | 5,03 |
| 138 | Providing Inter-tripping equipment on the DC sub-station of Bombay suburban Local Section Churchgate-Virar . . . . . | DF(3) | 9,79 | 1,00 | 8,79 |
| 139 | Ankleshwar.—Providing a road over bridge in lieu of level crossing No. 172 . . . . . | ACF(b) | 18,41 | 3,00 | 15,41 |
| | | DRF | 1 | .. | 1 |
| | | Cap. | —6 | .. | —6 |
| | | DRF | 6 | .. | 6 |
| | | Deposit | 13,89 | | |
| 140 | Anand.—Providing a road over bridge in lieu of level crossing No. 260 at . . . . . | ACF(b) | 15,81 | 7,50 | 8,31 |
| | | DRF | 1 | .. | 1 |
| | | Cap. | —6 | .. | —6 |
| | | DRF | 6 | .. | 6 |
| | | R. | 11 | | |
| | | Deposit | 17,14 | | |
| 141 | Conversion of Single Rail Track Circuits to double Rail track circuits on Bombay Suburban Section and providing bonds and Track Relays . . . . . | ACF(b) | 7,03 | 1,50 | 5,53 |
| 142 | Palghar.—Providing track circuiting between Fouling mark to Home and Advanced Starter (Phase II) at . | ACF(b) | 7,90 | 2,00 | 5,90 |
| 143 | Vadodra-Ahmedabad Section.—Track circuiting between fouling mark to home signal and advanced starter at Barejadi . . . . . | ACF(b) | 9,20 | 3,00 | 6,20 |
| 144 | Vadodra-Ahmedabad Section.—Track circuiting between fouling mark to home signal and advanced starter at Mahmadabad (Phase II) . . . . . | ACF(b) | 7,45 | 1,50 | 5,95 |
| | CHITTARANJAN LOCOMOTIVE WORKS | | | | |
| 145 | Construction of staff quarters at Chittaranjan.—(i) Type III—12 units (ii) Type II—50 units, (iii) Type I—50 units . . . . . | Cap. | 13,32 | 6,02 | 7,30 |
| 146 | Addl. 18" main pipe line from Dam site to Filter house with additional pump house, pump and transformers . | WMS (Overheads) | 19,50 | 2,00 | 17,50 |

(Figures in thousands of rupees)

| Sl. No. | Particulars of work | | Anticipated cost | Outlay proposed for 1977-78 | Balance to complete work |
|---|---|---|---|---|---|
| | INTEGRAL COACH FACTORY | | | | |
| 147 | Perambur.—Replacement of overaged RAX type exchange equipments with MAX type exchange equipments . . . . . | WMS (Overheads) | 8,50 | 2,00 | 6,50 |
| 148 | Perambur.—Provision of separate shed to accommodate Train Lighting and Traction Ward . . . | WMS (Overheads) | 6,00 | 1,00 | 5,00 |

*Details of the New units of Rolling Stock provided in the Budget for 1977-78*

(In units)

| | Broad Gauge | | | Metre Gauge | | | Narrow Gauge | | |
|---|---|---|---|---|---|---|---|---|---|
| | Additions | Renewals | Total | Additions | Renewals | Total | Additions | Renewals | Total |
| I. Locomotives : | | | | | | | | | |
| (*a*) Steam Locos | .. | .. | .. | .. | 2 | 2 | .. | .. | .. |
| (*b*) Diesel Electric | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*c*) Diesel Shunters | .. | 56 | 56 | .. | .. | .. | .. | .. | .. |
| (*d*) Diesel | 24 | 100 | 124 | .. | .. | .. | .. | .. | .. |
| (*e*) Electric | 42 | 26 | 68 | .. | .. | .. | .. | .. | .. |
| (*f*) Power Packs | .. | 36 | 36 | .. | .. | .. | .. | .. | .. |
| II. Boilers | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| III. Coaching vehicles (in units)— | | | | | | | | | |
| (*i*) Air conditioned | | | | | | | | | |
| (*a*) Full | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*b*) Partial | .. | .. | .. | .. | .. | .. | .. | .. | . |
| (*ii*) I Class | | | | | | | | | |
| (*a*) Ordinary | 50 | .. | 50 | .. | .. | .. | | .. | .. |
| (*b*) Tourist | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*c*) Composite | .. | 7 | 7 | .. | .. | .. | .. | .. | .. |
| (*iii*) II Class | | | | | | | | | |
| (*a*) Ordinary | 217 | .. | 217 | .. | .. | .. | .. | .. | .. |
| (*b*) Tourist | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*c*) Sleeper | 450 | .. | 450 | .. | .. | .. | .. | .. | .. |
| (*iv*) Composites | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*v*) EMU Stock | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*vi*) Diesel Rail Cars | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*vii*) Special Stock | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*viii*) Other Coaches | 133 | 5 | 138 | 2 | .. | 2 | .. | 3 | 3 |
| IV. Goods Wagons (in terms of 4-wheelers)— | | | | | | | | | |
| (*i*) General Services | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*ii*) Other types | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*iii*) Containers/Flats | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| (*iv*) Tractors and Trailors | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| V. Cranes | .. | .. | .. | .. | .. | .. | .. | .. | .. |

## ALL RAILWAYS

*Summary of Rolling Stock Programme for* 1977-78

(Figures in thousands of rupees)

| Sub-heads | Programmed Deliveries | | | | New Acquisitions | | | | Total | | | | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cap. | D.R.F. | D.F. | OLWR | Cap. | D.R.F. | D.F. | OLWR | Cap. | D.R.F. | D.F. | OLWR | |
| Locomotives | 73,39,16 | 9,34,33 | .. | .. | 95,42 | 7,30,60 | .. | .. | 74,34,58 | 16,64,93 | .. | .. | 90,99,51 |
| Boilers . | 7 | 3,00 | .. | .. | .. | .. | .. | .. | 7 | 3,00 | .. | .. | 3,07 |
| Carriages | 36,81,42 | 11,53,71 | 95,41 | .. | 8,31,75 | 11,04 | 50 | 62 | 45,13,17 | 11,64,75 | 95,91 | 62 | 57,74,45 |
| Wagons . | 33,42,27 | 45,22,58 | 14,09 | .. | .. | .. | .. | .. | 33,42,27 | 45,22,58 | 14,09 | .. | 78,78,94 |
| Cranes . | 72,80 | 7,76 | .. | .. | .. | .. | .. | .. | 72,80 | 7,76 | .. | .. | 80,56 |
| Ferries . | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL | 144,35,72 | 66,21,38 | 1,09,50 | .. | 9,27,17 | 7,41,64 | 50 | 62 | 153,62,89 | 73,63,02 | 1,10,00 | 62 | 228,36,53 |

ALL

*Abstract of Rolling Stock Programme*

| Railways | Locomotives | | | Boilers | | Carriages | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cap. | DRF | OLWR | Cap. | DRF | Cap. | DRF | DF(1) | DF(3) | OLWR |
| Central | 39,95 | 4,05 | .. | .. | .. | 5,00 | 6,00 | .. | .. | .. |
| Eastern | 20,62 | 54 | .. | .. | 80 | 7,00 | 63 | .. | 1,00 | .. |
| Northern | 50,00 | 22,99 | .. | .. | .. | 8,00 | 6,00 | .. | 1,22 | .. |
| Northeastern | .. | 1,30 | .. | .. | 44 | 3,00 | 1,00 | .. | .. | .. |
| Northeast Frontier | 9,69 | 2,90 | .. | .. | .. | .. | .. | .. | 1,32 | .. |
| Southern | 1,10,00 | 10,00 | .. | .. | 1,01 | 2,50 | 8,00 | .. | 3,68 | .. |
| South Central | 8,90 | 4,90 | .. | .. | .. | 1,10 | 2,00 | .. | .. | .. |
| Southeastern | 40,00 | 4,00 | .. | .. | .. | 1,00 | 1,00 | .. | 18 | .. |
| Western | 7,96 | 2,64 | .. | .. | 75 | 3,50 | 3,00 | .. | .. | .. |
| Railway Board | 70,52,04 | 8,81,01 | .. | 7 | .. | 36,50,32 | 11,26,08 | 88,01 | .. | .. |
| TOTAL | 73,39,16 | 9,34,33 | .. | 7 | 3,00 | 36,81,42 | 11,53,71 | 88,01 | 7,40 | .. |
| | 82,73,49 | | | 3,07 | | 49,30,54 | | | | |

**RAILWAYS**

*for* 1977-78—*Programmed Deliveries*

(Figures in thousands of rupees)

| Wagons | | | Cranes | | Ferries | | Total | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Cap. | DRF | DF(3) | Cap. | DRF | Cap. | DRF | Cap. | DRF | DF(1) | DF(3) | OLWR |
| .. | .. | .. | .. | .. | .. | .. | 44,95 | 10,05 | .. | .. | .. |
| .. | .. | .. | 42,79 | 7,72 | .. | .. | 70,41 | 9,69 | .. | 1,00 | .. |
| 49,31 | 1,98,60 | .. | .. | .. | .. | .. | 1,07,31 | 2,27,59 | .. | 1,22 | .. |
| 1 | 15,00 | .. | 29,94 | .. | .. | .. | 32,95 | 17,74 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 9,69 | 2,90 | .. | 1,32 | .. |
| 3,07,52 | 36,34 | .. | .. | .. | .. | .. | 4,20,02 | 55,35 | .. | 3,68 | .. |
| .. | .. | .. | .. | .. | .. | .. | 10,00 | 6,90 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 41,00 | 5,00 | .. | 18 | .. |
| .. | .. | 14,09 | .. | .. | .. | .. | 11,46 | 6,39 | .. | 14,09 | .. |
| 29,85,43 | 42,72,64 | .. | 7 | 4 | .. | .. | 136,87,93 | 62,79,77 | 88,01 | .. | .. |
| 33,42,27 | 45,22,58 | 14,09 | 72,80 | 7,76 | .. | .. | 144,35,72 | 66,21,38 | 88,01 | 21,49 | .. |
| | 78,78,94 | | 80,56 | | .. | | | 211,66,60 | | | |

ALL

*Abstract of Rolling Stock Programme*

| Railways | Locomotives | | | Boilers | | Carriages | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cap. | DRF | OLWR | Cap. | DRF | Cap. | DRF | DF(1) | DF(3) | OLWR |
| Central | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Eastern | 3 | 42,84 | .. | .. | .. | 1,50 | 50 | .. | .. | .. |
| Northern | .. | 1 | .. | .. | .. | 2,00 | 50 | . | .. | . |
| Northeastern | .. | 4,31 | .. | .. | .. | 30 | .. | .. | .. | . |
| Northeast Frontier | .. | .. | .. | .. | | 20 | .. | .. | . | .. |
| Southern | 4,00 | 2,00 | .. | .. | .. | 2 | 5,00 | .. | .. | .. |
| South Central | 10 | 10 | .. | .. | .. | 73 | .. | .. | .. | .. |
| Southeastern | 19,00 | 77,00 | .. | .. | .. | 4,00 | 4,50 | .. | .. | .. |
| Western | 2,16 | 1 | .. | .. | .. | 1,00 | 50 | .. | 50 | 62 |
| Railway Board | 70,13 | 6,04,33 | .. | .. | .. | 8,22,00 | 4 | .. | .. | .. |
| TOTAL | 95,42 | 7,30,60 | .. | .. | .. | 8,31,75 | 11,04 | .. | 50 | 62 |
| | | 8,26,02 | | .. | | | | 8,43,91 | | |

RAILWAYS

*for* 1977-78—*New Acquisitions*

(Figures in thousands of rupees)

| Wagons | | | Cranes | | Ferries | | Total | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Cap. | DRF | DF(3) | Cap. | DRF | Cap | DRF | Cap. | DRF | DF(1) | DF(3) | O L W R |
| .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| .. | .. | | .. | .. | .. | .. | 1,53 | 43,34 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 2,00 | 51 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 30 | 4,31 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 20 | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 4,02 | 7,00 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 83 | 10 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 23,00 | 81,50 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 3,16 | 51 | .. | 50 | 62 |
| .. | .. | .. | .. | .. | .. | .. | 8,92,13 | 6,04,37 | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | 9,27,17 | 7,41,64 | .. | 50 | 62 |
| | .. | | | .. | | .. | | | 16,69,93 | | |

## ALL RAILWAYS

*Summary of Machinery and Plant Programme for* 1977-78

(Figures in thousands of rupees)

| Railways | Programmed Deliveries | | | | | | | | New Acquisitions | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cap. | D.R.F. | D.F. (1) | D.F. (2) | D.F. (3) | OLWR | Total | W.M.S. | Cap. | D.R.F. | D.F. (1) | D.F. (2) | D.F. (3) | OLWR | Total | W.M.S. |
| Central | 7,84 | 61,07 | .. | 1,60 | .. | 10,08 | 80,59 | .. | 40 | 2,50 | .. | 10 | .. | 1,41 | 4,41 | .. |
| Eastern | 8,70 | 55,33 | .. | 1,52 | 1,50 | 18,89 | 85,94 | .. | 20 | 50 | .. | 10 | .. | 1,50 | 2,30 | .. |
| Northern | 13,61 | 53,39 | .. | .. | .. | 8,73 | 75,73 | .. | 20 | 1,00 | .. | .. | .. | 50 | 1,70 | .. |
| Northeastern | 6,60 | 15,00 | .. | 1,58 | .. | 6,00 | 29,18 | .. | 20 | 40 | .. | 10 | .. | 1,70 | 2,40 | .. |
| Northeast Frontier | 5,00 | 17,20 | .. | 64 | .. | 6,98 | 29,82 | .. | 15 | 2,30 | .. | 5 | .. | 34 | 2,84 | .. |
| Southern | 17,00 | 42,39 | .. | 66 | .. | 7,95 | 68,00 | .. | 20 | 53 | .. | 5 | .. | 75 | 1,53 | .. |
| South Central | 8,00 | 23,00 | .. | 60 | .. | 8,00 | 39,60 | — | 10 | 35 | .. | .. | .. | 1,25 | 1,70 | — |
| Southeastern | 16,98 | 49,00 | .. | 1,35 | .. | 15,30 | 82,63 | .. | 20 | 85 | — | 5 | — | 30 | 1,40 | .. |
| Western | 2,30 | 27,16 | .. | .. | .. | 9,32 | 38,78 | .. | 5 | 30 | — | 10 | — | 1,00 | 1,45 | .. |
| Chittaranjan Locomotive Works | 11,00 | 47,08 | .. | .. | .. | .. | 58,08 | .. | 57 | 1,35 | .. | .. | .. | .. | 1,92 | 50 |
| Diesel Locomotive Works | 35,00 | 18,35 | .. | .. | .. | .. | 53,35 | 56 | 40 | 1,25 | .. | .. | .. | .. | 1,65 | 10 |
| Integral Coach Factory | 5,00 | 29,00 | .. | .. | .. | .. | 34.00 | 3,00 | 30 | 70 | .. | .. | .. | .. | 1,00 | 50 |
| TOTAL | 1,37,03 | 4,37,97 | .. | 7,95 | 1,50 | 91,25 | 6,75,70 | 3,56 | 2,97 | 12,03 | .. | 55 | .. | 8,75 | 24,30 | 1,10 |

*Summary of allocation of funds estimated for Machinery and Plant on Railways during* 1977-78 (*New Acquisitions only*)

(Figures in thousands of rupees)

| Railways | Anticipated cost | | | | | | | | | Outlay proposed during 1977-78 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additions and Replacements | | | | | | | | | Additions and Replacements | | | | | | | |
| | Cap. | D.R.F. | D.F. (1) | D.F. (2) | D.F. (3) | OLWR | Revenue | Total | W.M.S. | Cap. | D.R.F. | D.F. (1) | D.F. (2) | D.F. (3) | OLWR | Total | W.M.S. |
| Central | 16,89 | 91,16 | .. | 1,88 | .. | 7,51 | .. | 1,17,44 | .. | 40 | 2,50 | .. | 10 | .. | 1,41 | 4,41 | .. |
| Eastern | 29,75 | 64,37 | .. | 90 | .. | 14,24 | 4 | 1,09,30 | .. | 20 | 50 | .. | 10 | .. | 1,50 | 2,30 | .. |
| Northern | 22,63 | 65,64 | .. | .. | .. | 6,23 | .. | 94,50 | .. | 20 | 1,00 | .. | .. | .. | 50 | 1,70 | .. |
| Northeastern | 17,95 | 24,85 | .. | 1,50 | .. | 4,72 | 2,00 | 51,02 | .. | 20 | 40 | .. | 10 | .. | 1,70 | 2,40 | .. |
| Northeast Frontier | 15,86 | 30,72 | .. | 45 | .. | 7,09 | .. | 54,12 | .. | 15 | 2,30 | .. | 5 | .. | 34 | 2,84 | .. |
| Southern | 18,43 | 75,09 | .. | 26 | .. | 4,80 | 2,46 | 1,01,04 | .. | 20 | 53 | .. | 5 | .. | 75 | 1,53 | .. |
| South Central | 11,40 | 40,58 | .. | .. | .. | 11,71 | 1,10 | 64,79 | .. | 10 | 35 | .. | .. | .. | 1,25 | 1,70 | .. |
| Southeastern | 27,14 | 84,59 | .. | 40 | .. | 6,04 | .. | 1,18,17 | .. | 20 | 85 | .. | 5 | .. | 30 | 1,40 | .. |
| Western | 5,35 | 32,72 | .. | 5,35 | .. | 9,06 | 2,50 | 54,98 | .. | 5 | 30 | .. | 10 | .. | 1,00 | 1,45 | .. |
| Chittaranjan Locomotive Works | 18,53 | 52,86 | .. | .. | .. | .. | .. | 71,39 | 4,25 | 57 | 1,35 | .. | .. | .. | .. | 1,92 | 50 |
| Diesel Locomotive Works | 1,50 | 1,19,05 | .. | .. | .. | .. | .. | 1,20,55 | 35 | 40 | 1,25 | .. | .. | .. | .. | 1,65 | 10 |
| Integral Coach Factory | 7,00 | 37,10 | .. | .. | .. | .. | .. | 44,10 | 6,00 | 30 | 70 | .. | .. | .. | .. | 1,00 | 50 |
| TOTAL | 1,92,43 | 7,18,73 | .. | 10,74 | .. | 71,40 | 8,10 | 10,01,40 | 10,60 | 2,97 | 12,03 | .. | 55 | .. | 8,75 | 24,30 | 1,10 |

## ALL RAILWAYS

*Stores Transactions for* 1977-78

(Figures in thousands of rupees)

| DEBITS | Budget Estimate, 1977-78 | CREDITS | Budget Estimate, 1977-78 |
|---|---|---|---|
| | | *Issues during the year :* | |
| Balance at commencement of the year. | | I.—To works—Capital, Depreciation Reserve Fund and Development Fund | 17,61,32 |
| (*a*) Stores in Stock (other than those in Grain shops) | 170,00,66 | II.—To Works—Open Line Works (Revenue) | 1,13,36 |
| (*b*) Outstanding Stores Suspense balance | 13,84,77 | III.—To Capital—Manufacture Suspense :— | |
| (*c*) Outstanding in Stock Adjustment Account | —11,27,05 | (*i*) Locomotive Workshops | 159,19,89 |
| (*d*) Stocks in Grain shops | 42 | (*ii*) Carriage and Wagon Workshops | 107,46,38 |
| (*e*) Coal | 2,34,25 | (*iii*) Engineering Workshops | 5,62,55 |
| (*f*) Coke | 17,53 | (*iv*) Electrical Workshops | 7,74,57 |
| (*g*) Fuel oil | 4,05,00 | (*v*) Signal Workshops | 2,47,12 |
| (*h*) Stores for Wagon Builders (Buffer Stock) | 30,00 | (*vi*) Printing Press | 2,67,54 |
| | | (*vii*) Points and Crossings | 66,86 |
| TOTAL | 179,45,58 | (*viii*) Marine | .. |
| | | (*ix*) COS Cloth Cutting Factory | 5,19,15 |
| *Receipts during the year :* | | | |
| I.—Purchases :— | | IV.—To Miscellaneous Advances (Capital) | 12,56,62 |
| (1) Stores for Works and Construction Depots | 15,81,91 | V.—To Revenue | 145,31,44 |
| (2) Stores for production of new Rolling Stock | 119,80,95 | VI.—Sales and Transfers | 51,76,80 |
| (3) Stores for issue to Coach and Wagon Builders | 54,00 | | |
| (4) Stores for General purposes excluding coal, coke, fuel oil and grainshops supplies | 245,98,75 | VII.—Sales by Grain Shops | .. |
| (5) Grainshop and Catering Supplies | .. | VIII.—Loss in Grain shops transferred to Revenue Accounts | .. |
| (6) Coal | 100,12,99 | IX.—To issues of coal for Locomotives | 92,28,19 |
| | | X.—To issues of fuel oil for Locomotives | 87,84,64 |
| | | XI.—To issues of coal, coke and fuel oil for other purposes | 9,37,55 |
| | | XII.—To Wagon builders (Buffer stock) | 54,00 |
| | | TOTAL | 709,47,98 |

## ALL RAILWAYS

*Stores Transactions for* 1977-78

(Figures in thousands of rupees)

| DEBITS | Budget Estimate, 1977-78 | CREDITS | Budget Estimate, 1977-78 |
|---|---|---|---|
| (7) Coke . . . . . | 62,17 | XIII.—*Deduct*—For issues within the demand (*Vide* item V *per contra*) . | —321,11,10 |
| (8) Fuel oil . . . . . | 93,22,31 | TOTAL—Credits during the year . . | 388,36,88 |
| | | Anticipated balance at close of the year :— | |
| TOTAL—Purchases . . | 576,13,08 | (*a*) Stores in stock (other than those in Grain shops) . . | 169,70,95 |
| II.—Receipts from Manufacture into Stores . . . . . | 80,19,07 | (*b*) Outstanding Stores Suspense balance . . . . | 16,20,02 |
| III.—Materials returned from Works :— | | | |
| (*i*) Workshop materials . . | 15,55,69 | (*c*) Outstanding in Stock Adjustment Account . . . | —10,07,98 |
| (*ii*) Other materials . . . | 31,25,67 | | |
| IV.—Other Debits . . . . | 7,71,15 | (*d*) Stock in Grains shops . . | 30 |
| | | (*e*) Coal . . . . . | 1,72,93 |
| TOTAL—Debits for Purchases and Receipts . . . . . | 710,84,66 | (*f*) Coke . . . . . | 17,37 |
| | | (*g*) Fuel oil . . . . | 2,94,67 |
| V.—*Deduct*—for issues from Stores Suspense to Services/Works within the demand :— | | (*h*) Stores for Wagon Builders (Buffer Stock) . . . | 14,00 |
| | | TOTAL . . | 180,82,26 |
| (*i*) Manufacture operations . | —291,04,06 | | |
| (*ii*) Works . . . | —17,50,42 | GRAND TOTAL . . . | 569,19,14 |
| (*iii*) Capital—Miscellaneous Advances . . . . | —12,56,62 | Net Debit or Credit during the year | 1,36,68 |
| TOTAL—Debits during the year . . | 389,73,56 | Budget allotment required . . | 389,73,56 |
| GRAND TOTAL . . . | 569,19,14 | | |

## ALL RAILWAYS

*Manufacture Operations for* 1977-78

(Figures in thousands of rupees)

| DEBITS | Budget Estimate, 1977-78 | CREDITS | Budget Estimate, 1977-78 |
|---|---|---|---|
| Balance at debit of Manufacture at commencement of the year . . . | 49,71,68 | I.—*To Works—Capital and Depreciation Reserve Fund*— | |
| Balance at debit of (Development ) Suspense at commencement of the year . | —1,47,48 | (1) Locomotive Rolling Stock . | 2,11,96 |
| TOTAL . . | 48,24,20 | (2) Carriage and Wagon Rolling Stock . . . . . | 10,20,98 |
| | | (3) Engineering and Structural Works . . . . | 14,27,02 |
| DEBITS DURING THE YEAR | | | |
| I.—*Locomotive Workshops.*— | | (4) Plant and Equipment . . | 1,51,63 |
| (1) Payment of shop labour etc. . | 54,93,38 | | |
| (2) Materials and Stores (from Stores Suspense) . . . | 158,99,89 | (5) Points and Crossings . . | 4,27 |
| (3) Erection by contract with outside agencies . . . . | .. | (6) Other Shops . . . | 98,45 |
| (4) Materials by direct purchase and adjustment . . . | 4,61,66 | | |
| | | TOTAL—WORKS (I) . . . | 29,14,31 |
| (5) Other debits . . . . | .. | | |
| (6) Miscellaneous Charges . . | 14,10,91 | II.—*To Works—Development Fund* . | 1,41,32 |
| TOTAL—LOCOMOTIVE SHOPS . . . | 232,65,84 | III.—*To Works—Open Line Works (Revenue)* . . . . . | 40,98 |
| | | TOTAL—WORKS (I to III) . . | 30,96,61 |
| II.—*Carriage and Wagon Workshops.*— | | | |
| (1) Payment of shop labour etc. . | 65,28,55 | | |
| (2) Materials and Stores (from Stores Suspense) . . . | 107,46,38 | | |
| (3) Erection by contract with outside agencies . . . . | 12,00 | IV.—*To Capital—Stores Suspense Manufacture for Stock*— | |
| (4) Miscellaneous Charges . . | 10,71,06 | | |
| (5) Material by direct purchase and miscellaneous adjustments . | 7,51,30 | (1) Locomotive Shops . . | 47,06,91 |
| | | (2) Carriage and Wagon Shops . | 24,36,50 |
| TOTAL—CARRIAGE AND WAGON WORKSHOPS . . . . . | 191,09,29 | (3) Engineering Shops . . | 74,18 |
| III.—*Engineering Workshops.*— | | | |
| | | (4) Other Manufactures . . | 6,57,08 |
| (1) Payment of shop labour etc. . | 5,16,03 | (5) Released material returned to Stock . . . . . | 16,93,09 |
| (2) Materials and Stores (from Stores Suspense) . . . | 6,29,41 | | |
| (3) Points and crossings . . | .. | (6) Electrical Shops . . . | .. |
| (4) Miscellaneous Charges . . | 1,92,10 | (7) Printing Press . . . | 7,00 |
| (5) Brick, Ballast and Pitching Stones etc. . . . . | 15,00 | | |
| (6) Other Debits . . . . | 21,00 | (8) Points and Crossings . . | .. |
| (7) Lime and Surkhi . . . | .. | | |
| (8) Materials and Stores for Bandel Welding Plant . . . | 43,98 | (9) Other Manufacture—Bandel Welding Plant . . . | .. |
| (9) Direct Purchases . . . | 6,39,49 | | |
| TOTAL—ENGINEERING WORKSHOPS . . | 20,57,01 | TOTAL—STORES SUSPENSE . . . | 95,74,76 |

## ALL RAILWAYS

*Manufacture Operations for* 1977-78

(Figures in thousands of rupees)

| DEBITS | Budget Estimate, 1977-78 | CREDITS | Budget Estimate, 1977-78 |
|---|---|---|---|
| IV.—*Other Manufactures.*— | | V.—*To Revenue.*— | |
| (*i*) Electrical Workshops— | | (1) Repairs of Locomotive Rolling Stock | 48,28,72 |
| (1) Payment of shop labour etc. | 4,50,83 | (2) Repairs of Carriage and wagon Rolling Stock | 94,94,82 |
| (2) Material and Stores (from Stores Suspense) | 7,74,57 | (3) Repairs of plant | 10,73,67 |
| (3) Material by direct purchase and adjustment | 9,48,78 | (4) Works done for shed and T.X. Rs. | .. |
| (4) Vendors Bills and Miscellaneous debits | 1,03,61 | (5) Engineering and Structural Works | 2,51,06 |
| (5) Erection by contract with outside agencies | 71,00 | (6) Miscellaneous manufacture for Revenue | 32,38,18 |
| (*ii*) Signal Workshops— | | (7) Electrical Shops | 6,84,72 |
| (1) Payment of shop labour etc. | 4,09,05 | (8) Printing Press | 1,57,39 |
| (2) Materials and Stores (from Stores Suspense) | 2,47,12 | (9) Points and crossings | .. |
| (3) Miscellaneous charges | 97,70 | (10) Electrical charges | .. |
| (4) Material by direct purchase and adjustment | 65,30 | (11) Other credits | .. |
| (*iii*) Printing Press— | | (12) Clothing Factory | .. |
| (1) Payment of shop labour etc. | 3,34,10 | TOTAL—REVENUE | 197,28,56 |
| (2) Materials and Stores (from Stores Suspense) | 2,67,54 | VI.—*Works done for foreign Railways, Government Departments and the public*— | |
| (3) Works done by outside presses | 6,24 | (1) Locomotive Shops | 108,63,58 |
| (4) Miscellaneous charges | 25,81 | (2) Carriage and Wagon Shops | 48,16,46 |
| | | (3) Other Shops | 7,56,35 |
| | | (4) Electrical Shops | .. |
| | | (5) Other Credits | 20,40 |
| (*iv*) Manufacture of clothing— | | (6) Printing Press | 15,00 |
| (1) Payment of shop labour etc. | 14,97 | | |
| (2) Materials and Stores (from Stores Suspense) | 5,19,15 | TOTAL—Foreign Railways, etc. | 164,71,79 |
| (3) Material by direct purchases | .. | | |
| (4) Other charges | 2,10 | VII.—Development Suspense | .. |
| | | VIII.—Deduct for Issues within the Demand (*vide* item VI per contra) | —125,97,10 |
| TOTAL—Other Manufactures | 43,37,87 | TOTAL—Credits during the year | 362,74,62 |
| V.—*Development Suspense*— | .. | | |
| VI.—Deduct for Issues from Manufacture Suspense to services/works within Demand— | | Anticipated balance at close of the year | 47,22,49 |
| | | GRAND TOTAL | 409,97,11 |
| (*i*) Issues to Stores Suspense (Manufacture for Stock) | —95,74,76 | | |
| (*ii*) Issues to Works | —30,22,34 | Net—Debit or Credit during the year | —1,01,71 |
| TOTAL—Debits during the year | 361,72,91 | Budget allotment required | 361,72,91 |
| GRAND TOTAL | 409,97,11 | | |

*Statement showing the Budget Estimate for* 1977-78

(Figures in lakhs of rupees)

| Particulars | Budget Estimate, 1977-78 |
|---|---|
| I. ROLLING STOCK— | |
| Locomotives | 91,00 |
| Boilers | 3 |
| Carriages | 57,74 |
| Wagons | 79,60 |
| Ferries | .. |
| TOTAL—ROLLING STOCK | 228,37 |
| II MACHINERY | 7,00 |
| III. WORKS— | |
| Track Renewals | 65,62 |
| Bridge Works | 11,67 |
| Other Structural and Engineering Works | 121,14 |
| TOTAL—WORKS | 198,43 |
| IV. New Construction and Electrification of Railway lines | 41,98 |
| V. MISCELLANEOUS— | |
| Investment in Government Commercial Undertakings—Road Services | 10,00 |
| Taking over of Open Line wires from P & T. Deptt. | 50 |
| Stores Suspense (Net) | 1,37 |
| Manufacture Suspense (Net) | —1,02 |
| Miscellaneous Advances (Net) | 6,34 |
| Investment in Indian Railway Construction Co. Ltd. | 1,00 |
| Credits or recoveries | —21,17 |
| TOTAL—MISCELLANEOUS | —2,98 |
| TOTAL | 472,80 |
| Metropolitan Transport Projects | 10,02 |
| Credits or Recoveries | —2 |
| GRAND TOTAL | †482,80 |

†This includes an amount of Rs. 2.80 crores for financing of Export orders.

## SUMMARY OF BUDGET ESTIMATE, 1977-78

*Abstract of Capital, Depreciation Reserve Fund, Development Fund, Open Line Works (Revenue)*

| Particulars | Capital | Depreciation Reserve Fund |
|---|---|---|
| (1) | (2) | (3) |
| I. ROLLING STOCK— | | |
| Locomotives | 74,34,58 | 16,64,93 |
| Boilers | 7 | 3,00 |
| Carriages | 45,13,17 | 11,64,75 |
| Wagons | 34,15,07 | 45,30,34 |
| Ferries | .. | .. |
| TOTAL—ROLLING STOCK | 153,62,89 | 73,63,02 |
| II. MACHINERY | 1,40,00 | 4,50,00 |
| III. WORKS— | | |
| Track Renewals | —5 | 65,62,55 |
| Bridge Works | 4,39 | 7,68,91 |
| Other Structural and Engineering Works | 81,46,22 | 13,84,43 |
| TOTAL—WORKS | 81,50,56 | 87,15,89 |
| IV. NEW CONSTRUCTION AND ELECTRIFICATION OF RAILWAY LINES | 40,57,09 | 1,37,73 |
| V. MISCELLANEOUS— | | |
| Investment in Government Commercial Undertakings— | | |
| Road Services | 10,00,00 | .. |
| Taking over of Open Line wires from P. & T. Deptt. | 50,00 | .. |
| Stores Suspense (Net) | 1,36,68 | .. |
| Manufacture Suspense (Net) | —1,01,71 | .. |
| Miscellaneous Advances (Net) | 6,34,03 | .. |
| Investment in Indian Railway Construction Co. Ltd. | 1,00,00 | .. |
| TOTAL—MISCELLANEOUS | 18,19,00 | .. |
| TOTAL | 295,29,54 | 166,66,64 |
| Credits or recoveries | —34,54 | —20,81,64 |
| NET | 294,95,00 | 145,85,00 |
| Metropolitan Transport Projects | 10,02,50 | .. |
| Credits or Recoveries | —2,50 | .. |
| GRAND TOTAL | 304,95,00 | 145,85,00 |

*and Accident Compensation, Safety and Passenger Amenities Fund Programme for* 1977-78.

(Figures in thousands of rupees)

| Development Fund | | | Open Line Works (Revenue) | | Accident Compensation, Safety and Passenger Amenities Fund | Total |
|---|---|---|---|---|---|---|
| Passenger and other Railway Users' Amenities | Staff Welfare | Operating Improvements | Staff Welfare | Other Works | | |
| (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| .. | .. | .. | .. | .. | .. | 90,99,51 |
| .. | .. | .. | .. | .. | .. | 3,07 |
| 88,01 | .. | 7,90 | .. | 62 | .. | 57,74,45 |
| .. | .. | 14,09 | .. | .. | .. | 79,59,50 |
| .. | .. | .. | .. | .. | .. | .. |
| 88,01 | .. | 21,99 | .. | 62 | .. | 228,36,53 |
| .. | 8,50 | 1,50 | .. | 1,00,00 | .. | 7,00,00 |
| .. | .. | .. | .. | .. | .. | 65,62,50 |
| .. | .. | 1,53,00 | .. | 32,48 | 2,08,23 | 11,67,01 |
| 3,15,98 | 3,88,86 | 9,19,69 | 1,08,52 | 6,58,83 | 1,91,77 | 121,14,30 |
| 3,15,98 | 3,88,86 | 10,72,69 | 1,08,52 | 6,91,31 | 4,00,00 | 198,43,81 |
| .. | 2,48 | .. | .. | .. | .. | 41,97,30 |
| .. | .. | .. | .. | .. | .. | 10,00,00 |
| .. | .. | .. | .. | .. | .. | 50,00 |
| .. | .. | .. | .. | .. | .. | 1,36,68 |
| .. | .. | .. | .. | .. | .. | —1,01,71 |
| .. | .. | .. | .. | .. | .. | 6,34,03 |
| .. | .. | .. | .. | .. | .. | 1,00,00 |
| .. | .. | .. | .. | .. | .. | 18,19,00 |
| 4,03,99 | 3,99,84 | 10,96,18 | 1,08,52 | 7,91,93 | 4,00,00 | 493,96,64 |
| .. | .. | —1 | .. | —45 | .. | —21,16,64 |
| 4,03,99 | 3,99,84 | 10,96,17 | 1,08,52 | 7,91,48 | 4,00,00 | 472,80,00 |
| .. | .. | .. | .. | .. | .. | 10,02,50 |
| .. | .. | .. | .. | .. | .. | —2,50 |
| 4,03,99 | 3,99,84 | 10,96,17 | 1,08,52 | 7,91,48 | 4,00,00 | †482,80,00 |

† This includes an amount of Rs. 2.80 crores for financing of Export orders.

MGIPRRND— S/21/RB/77—TSS I—7-6-77—3,000.

# Appropriation (Railways) Act, 1977

# THE APPROPRIATION (RAILWAYS) NO. 2 ACT, 1977

No. 18 of 1977

An Act to authorise payment and appropriation f certain sums from and out of the Consolidated 'und of India for the services of the financial year 977-78 for the purposes of Railways.

Be it enacted by Parliament in the Twenty-eighth 'ear of the Republic of India as follows :—

1. **Short title.** This Act may be called the Appro-riation (Railways) No. 2 Act, 1977.

2. **Issue of Rs. 37,28,79,70,000 out of the Consolidated Fund of India for the financial year 1977-78.** From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Railways) Vote on Account Act, 1977] to the sum of three thousand seven hundred twenty-eight crores, seventy-nine lakhs and seventy thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1977-78, in respect of the services relating to railways specified in column 2 of the Schedule.

3. **Appropriation.** The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

## SCHEDULE

(*See* sections 2 and 3)

| No. of Vote | Services and purposes | Sums not exceeding | | |
|---|---|---|---|---|
| | | Voted by Parliament | Charged on the Consolidated Fund | Total |
| | | Rs. | Rs. | Rs. |
| 1. | Railway Board | 2,51,88,000 | .. | 2,51,88,000 |
| 2. | Miscellaneous Expenditure | 12,16,84,000 | 3,00,000 | 12,19,84,000 |
| 3. | Payments to Worked Lines and Others | 46,68,000 | .. | 46,68,000 |
| 4. | Working Expenses—Administration | 1,58,69,39,000 | 2,38,000 | 158,71,77,000 |
| 5. | Working Expenses—Repairs and Maintenance | 667,58,82,000 | 15,47,000 | 667,74,29,000 |
| 6. | Working Expenses—Operating Staff | 340,37,34,000 | 47,77,000 | 340,85,11,000 |
| 7. | Working Expenses—Operation (Fuel) | 334,28,02,000 | 43,88,000 | 334,71,90,000 |
| 8. | Working Expenses—Operation other than Staff and Fuel | 111,11,28,000 | 2,28,53,000 | 113,39,81,000 |
| 9. | Working Expenses—Miscellaneous Expenses | 58,75,68,000 | 13,72,000 | 58,89,40,000 |
| 10. | Working Expenses—Staff Welfare | 57,31,59,000 | 1,37,000 | 57,32,96,000 |
| 11. | Working Expenses—Appropriation to Depreciation Reserve Fund | 140,00,00,000 | .. | 140,00,00,000 |
| 11-A | Working Expenses—Appropriation to Pension Fund | 40,00,00,000 | .. | 40,00,00,000 |
| 12. | Dividend to General Revenues and Contribution for Grants to States in lieu of Passenger Fare Tax | 225,32,34,000 | .. | 225,32,34,000 |
| 13. | Open Line Works (Revenue) | 8,99,85,000 | 60,000 | 9,00,45,000 |
| 14. | Construction of New Lines—Capital and Depreciation Reserve Fund | 51,82,32,000 | 15,00,000 | 51,97,32,000 |
| 15. | Open Line Works—Capital, Depreciation Reserve Fund and Development Fund | 1239,87,73,000 | 50,00,000 | 1240,37,73,000 |
| 16. | Pensionary Charges—Pension Fund | 38,40,96,000 | .. | 38,40,96,000 |
| 17. | Repayment of Loans from General Revenues and Interest thereon—Development Fund | 8,38,96,000 | .. | 8,38,96,000 |
| 18. | Appropriation to Development Fund | 26,65,66,000 | .. | 26,65,66,000 |
| 19. | Appropriation to Revenue Reserve Fund | 5,84,02,000 | .. | 5,84,02,000 |
| 20. | Payment towards Amortisation of over-capitalisation, Repayment of Loans from General Revenues and Interest thereon—Revenue Reserve Fund | 180,55,28,000 | .. | 180,55,28,000 |
| 21. | Appropriation to Accident Compensation, Safety and Passenger Amenities Fund | 9,22,84,000 | .. | 9,22,84,000 |
| 22. | Accident Compensation, Safety and Passenger Amenities Fund | 5,67,00,000 | 53,50,000 | 6,20,50,000 |
| | TOTAL | 37,24,04,48,000 | 4,75,22,000 | 37,28,79,70,000 |

K.K. SUNDARAM,
Secy. to the Govt. of India